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ABSTRACT

This report presents non-fiscal information on public elementary and secondary schools for the 1991-92 school year and finance data for the 1990-91 school year (fiscal year 1991). Statistics are based on data from two of the four surveys of the Common Core of Data program of the National Center for Education Statistics. In comparing findings of the State Nonfiscal Survey of Public Elementary and Secondary Education and the National Public Education Financial Survey with those of previous years, several findings stand out. There were 42.0 million students in public schools in 1991-92, an increase of 1.9 percent over the previous year's total. The 2.2 million high school graduates for 1990-91 represent a decrease from 1989-90, although the ratio of graduates to 12th-grade enrollment increased slightly. Of the 4.5 million school staff reported for 1991-92, 53.5 percent were teachers and 410,000 were teacher aides. The national ratio of total students to total teachers in 1991-92 was 17.3 students per teacher, a slight increase over the previous year. Total reported revenues for public elementary and secondary education were 222.8 billion dollars for 1990-91, compared with 207.7 billion dollars for 1989-90. Expenditures averaged 4,890 dollars per pupil in membership. Data are presented in 14 tables, with 14 tables of state aggregate data, revised final tabulations, in Appendix A and the survey forms in Appendix B. (SLD)

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Public Elementary and Secondary State Aggregate Data, by State for School Years 1991-92 and 1990-91

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Public Elementary and Secondary State Aggregate Data, by State for School Years 1991-92 and 1990-91

Frank H. Johnson
Elementary and Secondary Education Statistics Division

U.S. Department of Education
Office of Educational Research and Improvement NCES 93-327

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July 1993

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Highlights

The State Nonfiscal Survey of Public Elementary and Secondary Education provides information about public elementary and secondary education for the 1991-92 school year. The National Public Education Financial Survey provides finance data concerning public elementary and secondary education for the 1990-91 school year. In examining these data, and comparing them with data from the previous years, several findings stand out.

Student information

- There were 42.0 million students enrolled in public school grades pre-kindergarten through 12 in school year 1991-92, an increase of 1.9 percent over the previous year's total (table 1).

- The number of regular high school graduates for 1990-91 was 2.2 million, a decrease from the 2.3 million reported for 1989-90. The ratio of graduates to 12th grade enrollment increased slightly from 93.8 percent in 1990 to 94.0 percent in 1991. Between the two years, there was a proportionally greater decline in 12th-grade students than in graduates. The proportion of 12th-graders who graduated increased by 0.2 percent (computed from tables 5 and A5).

School setting

- Of the 4.5 million elementary and secondary school staff reported for 1991-92, 2.4 million (53.5 percent) were teachers and 410 thousand were teacher aides. In addition, 204 thousand staff (4.5 percent) were administrators, and 1.5 million (33.0 percent) provided student support through guidance, library, or other services (table 3).

- The national ratio of total students to total teachers was 17.3 students per teacher in 1991-92. This represents a slight increase of 0.1 over last year's ratio. This ranged from a high of 24.9 (Utah) to a low of 13.2 (District of Columbia) (table 2).

Resources

- Total reported revenues for public elementary and secondary education were $222.8 billion for school year 1990-91, compared to $207.7 billion for school year 1989-90. In school year 1990-91, 47.3 percent of these revenues were from state government sources, 46.1 percent from local sources, 6.2 percent from the federal government, and 0.5 percent from intermediate sources (tables 6, 7, A6, and A7).

- Current expenditures for public elementary and secondary education in school year 1990-91 came to $201.5 billion. This averaged $4,890 per pupil in membership. Of this amount, an average of $2,965 was for instructional expenditures, $1,709 was for support services, and $216 for noninstructional expenditures such as administration (tables 8 and 11).

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Introduction

This report presents nonfiscal information on public elementary and secondary schools for the 1991-92 school year and finance data for the 1990-91 school year (fiscal year 1991). It also includes an appendix containing final revised nonfiscal data for the 1990-91 school year and revised finance data for the 1989-90 school year (fiscal year 1990). The statistics are based on data collected through two of the four surveys of the Common Core of Data (CCD) conducted annually by the U.S. Department of Education's National Center for Education Statistics (NCES).

This report differs from previous editions in three ways: 1) NCES has adjusted a substantial amount of the reported finance data; 2) adjusted and imputed data are shown at the state level; and 3) finance data are now labeled according to school year instead of fiscal year. Adjustments are defined in this publication as cases in which a state-reported value is distributed to fill in one or more items reported as missing. The term "imputation" is reserved for instances in which a value is generated to fill in a missing item, and no other values are reduced in the process. These changes were made in the hope of providing more comparable data and to alleviate the confusion over school years and fiscal years. All adjustments and imputations are described below. School year 1989-90 equates with fiscal year 1990, and school year 1990-91 equates with fiscal year 1991.

Methodology

Data for this report were provided by state education agencies (SEAs) from their administrative records. NCES and the SEAs work cooperatively to ensure comparability between data elements requested and reported. Each state's CCD Coordinator was sent a copy of the previous year's nonfiscal data for his or her state with the request to update the data with currently available information and return it to NCES. A report containing all data provided for school years 1989-90 and 1990-91 was generated by NCES after receipt of each state's fiscal data, and sent to the state for verification or correction.

The sources of data for this report are the State Nonfiscal Survey of Public Elementary and Secondary Education, and The National Public Education Financial Survey of the CCD series. A copy of each is included in appendix B. Responses to these surveys were due from SEAs in the 50 states, the District of Columbia, and the five outlying areas under U.S. jurisdiction to NCES on March 15, 1991. Data collection ceased on September 8, 1992, while editing and imputation continued into March 1993. NCES edits state submissions, returning for confirmation or correction any items that appear to be out of range in light of previous reports. Other adjustments and imputations are discussed in the following imputation sections. During this collection process states are encouraged to make corrections and revisions to previous year's data. These data are reported in appendix A.

In compiling these data from administrative record systems, each SEA obtains data from the local education agencies (LEAs) that operate public schools. Each SEA may edit or examine the individual LEA reports before computing state totals. While SEAs are requested to provide counts as of the school day closest to October 1, the "as of" dates for membership counts may vary slightly from state to state.

Nonfiscal imputations. Virginia did not report any non-fiscal data for the 1991-92 school year. As a result, all Virginia data and national totals are imputed in tables 1 through 5. These data were imputed by dividing current-year totals for reporting states by previous-year totals for the same states to yield change ratios. Change ratios were then multiplied by corresponding data reported by Virginia for school year 1990-91. National totals include these imputed numbers. In some cases in tables 2, A2, 3 and A3 a state reported an amount for a total (example, total teachers) for which some component was reported as missing data (example, kindergarten teachers). In these instances, the state-reported total was accepted without any attempt to impute the missing number. Unless otherwise indicated on a table, all totals are based on the numbers shown. Adjustments to fiscal values were based on current-year values alone. Details are given in the section on fiscal imputations.

Nonfiscal edits to missing data. NCES has made the following edit changes to nonfiscal data. When known, we have listed specific state reporting practices concerning missing data. All nonfiscal edits and reporting practices listed below apply to both school year 1991-92 and 1990-91.

Pre-kindergarten (PK) student membership. Six states and the Virgin Islands reported PK membership as zero or nonapplicable. NCES changed these entries to missing, because federal law requires instruction for PK students with disabilities.

Ungraded student membership. Eleven states reported zero or non-applicable for ungraded student membership. In most of these states all students are assigned grades, and therefore in those states, this category does not exist.

Pre-kindergarten (PK) teachers. Eleven states and the Virgin Islands do not report PK teachers. Maine, Montana, and Washington include PK teachers in their teachers of grades 1 to 12 counts. Massachusetts includes PK teachers with kindergarten teacher counts.

Kindergarten teachers. Six states did not report kindergarten teachers. Maine, Montana, and Washington include these teachers with teachers of grades 1 to 12 counts.

Ungraded teachers. Nineteen states and the Commonwealth of Northern Marianas did not report ungraded teachers. Maine and Montana include these teachers with their teachers of grades 1 to 12.

Graduation indices. There are three indices for each state in table 5. The ratio of the number of regular high school graduates in 1990-91 to the number in 1989-90 is multiplied by 100 and is the first index shown. This index represents the increase (values greater than 100) or the decrease (values less than 100) in numbers of regular high school graduates from 1989-90 to 1990-91. This indicator of increase or decrease may be misleading by itself, since states' membership bases vary from year to year, thus changing the pool of potential graduates. There are several ways to adjust the uncorrected ratios to compensate for this. The approach taken here is based on 12th-grade membership in the two school years. The ratio, multiplied by 100, of the 1990-91 membership in grade 12 to the grade 12 membership in 1989-90 is given. As with graduates, an increase is indicated by values greater than 100 and a decrease is indicated by values less than 100. The membership ratio is then used as a correction factor to yield the adjusted ratio of graduates. This value, shown as the "graduate change index," is multiplied by 100 for ease of interpretation. Values greater than 100 indicate that the number of graduates is increasing faster than the 12th-grade membership. For example, table 5 shows that the number of graduates decreased for the total United States in 1991 but that there was also a smaller pool of twelfth graders.

SEA finance reports. The finance data for school years 1989-90 and 1990-91 were collected through The National Public Education Financial Survey. NCES provided "crosswalk" software to assist states in their reporting and improve data comparability between states. This software converts a state's existing accounting reports to the federal standard, as indicated in Financial Accounting for Local and State School Systems, 1990. Thirty states used this software. In addition, 15 other states had their protocol for converting data from their state accounts to the federal standard reviewed and validated. The state accounting systems in 6 states were so different from the federal standard that no "crosswalk" software or protocol validation could be accomplished.

States using "crosswalk" software:

Arkansas, Colorado, Georgia, Idaho, Illinois, Kentucky, Maine, Maryland, Massachusetts, Michigan, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New York, North Carolina, North Dakota, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Utah, Washington, West Virginia, Wisconsin, and Wyoming and the District of Columbia.

States whose protocol was reviewed and validated:

Alabama, California, Florida, Hawaii, Indiana, Iowa, Kansas, Louisiana, Minnesota, Nevada, Ohio, Rhode Island, Texas, Vermont, and Virginia.

States without "crosswalk" software and whose protocol could not be validated:

Alaska, Arizona, Connecticut, Delaware, New Jersey, and New Mexico.

Data from all states were edited by NCES. State specific edit reports requesting clarification and detail on missing and out of range responses were sent along with a report

of current and prior year's data and a percent change between the two years.

Imputations and adjustments on finance data for school year 1990-91. After the September 8, 1992, closeout date and after all edits had been made final, NCES adjusted the data to fill in nearly all items reported to be missing by the states or believed missing by NCES. Facilities acquisition expenditures were imputed for the District of Columbia, and debt service expenditures were imputed for the District of Columbia and North Carolina. These imputations were based on current year data. Data adjustments and imputations were performed on data for the 50 states and the District of Columbia only. Direct support in Guam was distributed across functions in current expenditures. This was the only direct support amount reported for any of the outlying areas.

Adjustments to items included under current expenditures took place in 22 states and in the District of Columbia. These adjustments involved distributing portions of reported amounts into items that were reported as missing, or believed to be missing by NCES. In most cases guidance was sought from the states in determining which items should be distributed, and to where they should be distributed. For example, Arizona was unable to separate purchased services expenditures for instruction from purchased services expenditures for student support. The entire amount was reported under purchased services for student support. NCES distributed this amount between purchased services in the two functions. This resulted in an increase in the instruction expenditure reported in this publication, and a decrease in the support services expenditures (also reported here). The adjustments were based on the national distribution for reporting states of the relevant items for the current year. They had a net effect on total current expenditures in 11 states.

The final adjustment was to distribute direct program support expenditures to the appropriate functions. These distributions occurred in 30 states and in the District of Columbia and Guam. Direct program support expenditures are expenditures made by a state for the benefit of the LEA. Such expenditures include contributions to pension funds and other employee benefits, student transportation or textbooks, all of which are included in current expenditures. In the past these expenditures have been reported separately; in this publication they are included for the first time with LEA expenditures in the appropriate function.

These adjustments had a net effect on total revenues in three states, and the effect was less than one percent in any one state. The net effect on current expenditures occurred in 11 states, and the effect was less than 0.2 percent in any one state. More details on these adjustments are presented below by the table number containing the data. Only those adjustments affecting data published in this publication are footnoted and described below. These descriptions apply to the 1990-91 fiscal data only. The methodology for the appendix tables containing fiscal data for school year 1989-90 are covered in a separate section below.

The reader should refer to the database documentation for an in-depth description of the adjustment process. The complete database contains both the data as reported and data as adjusted and imputed by NCES. The direct support distribution in Guam was performed for this publication only, and is not included in the database. This publication reports adjusted data only.

Tables 6 and 7.--Revenues. NCES distributed reported amounts within local revenues for 1990-91 in nine states. These adjustments resulted in changes in the local revenue subtotal in three states: Illinois, New Jersey, and South Carolina. These changes affected total revenues in these states as well as national totals.

Tables 8, 9, 10 and 11.--Current expenditures. NCES distributed reported amounts within current expenditures for 1990-91 in 22 states and in the District of Columbia. The expenditure totals for instruction and support services were affected by these adjustments in the following seven states: Alabama, Arizona, Delaware, Kentucky, New Jersey, Washington and West Virginia. Noninstruction expenditures were affected in the following 10 states: Arizona, Colorado, Connecticut, Delaware, Maine, New Jersey, New Mexico, Oklahoma, South Carolina, and Washington.

In addition to the adjustments above, direct program support was distributed to one or more of the expenditure categories listed above in the following 30 states: Arizona, Arkansas, California, Connecticut, Delaware, Georgia, Idaho, Illinois, Indiana, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Nebraska, New Jersey, New Mexico, North Carolina, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, and West Virginia and in the District of Columbia and Guam.

After the above adjustments were accomplished, the net effect on current expenditures was observed in the following 11 states: Arizona, Colorado, Connecticut, Delaware, Maine, New Jersey, New Mexico, Oklahoma, South Carolina, Washington and West Virginia. These changes in current expenditures occurred because of adjustments in noninstruction expenditures in all of the 11 states except West Virginia, and adjustments in instruction expenditures in Washington and West Virginia.

Under Chapter 1 of Title I of the Elementary and Secondary Education Act of 1965, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across all states.

Table 12.--Employee expenditures. NCES distributed reported amounts within current expenditures for 1990-91 in 22 states and in the District of Columbia. These distributions affected the amounts reported in this publication in the following functions and states. Salaries for instruction and support services were affected by NCES adjustments in

Connecticut, Delaware, and New Jersey. Employee benefits for instruction and support services were affected by NCES adjustments in Connecticut, Delaware, Kentucky, and New Jersey.

In addition to these adjustments, some direct program support amounts were distributed to salaries and employee benefits for both instruction and support services in the following 15 states: Arizona, Arkansas, Connecticut, Delaware, Georgia, Illinois, Kentucky, Louisiana, Mississippi, Nebraska, Oklahoma, Rhode Island, South Carolina, Tennessee, and Texas. Direct support was also distributed to these items in Guam. In addition, the following 22 states had state employee benefits funds that were also distributed: Arkansas, California, Connecticut, Georgia, Idaho, Illinois, Indiana, Kansas, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, New Mexico, Oklahoma, Pennsylvania, Rhode Island, Tennessee, Texas, Vermont, and West Virginia. Direct program support for employee benefits were distributed in the District of Columbia also.

Table 13.--Facilities acquisition and debt service expenditures. Facilities acquisition expenditures for 1990-91 were adjusted by NCES in the following five states: Delaware, Massachusetts, New Jersey, New Mexico, and Tennessee.

California, New Hampshire and West Virginia report interest on debt expenditures with redemption of principal. Oklahoma reports redemption of principal with interest on debt. NCES distributed the reported values in these four states.

The District of Columbia could not report facilities acquisition expenditures. These expenditures were imputed using the national ratio of facilities acquisition to total education expenditures with facilities acquisition removed for the remaining 50 states. This ratio was then applied to the total expenditures figure reported by the District of Columbia.

The District of Columbia and North Carolina could report neither interest on debt nor redemption of principal. NCES imputed these values by calculating the national ratios of the remaining 49 states of interest on debt to total education expenditures and redemption of principal to total education expenditures, and then multiplying the reported amounts for total education expenditures in these two states.

Table 14.--Total education...expenditures. The adjustments occurring in these data for 1990-91 are described above for all categories except community services and direct cost expenditures. Adjustments in community services expenditures occurred in the following 13 states: Alabama, Arizona, Delaware, Florida, Kansas, Kentucky, Massachusetts, Nevada, New Jersey, Oklahoma, South Carolina, Tennessee, and Wisconsin. Adjustments in the direct cost expenditures occurred in South Carolina only. Total education expenditures were affected in the following five states: Nebraska, Rhode Island, Texas, Washington, and West Virginia and in the District of Columbia.

Imputations and adjustments on finance data for school year 1989-90. After current year data are collected by NCES the states and territories have another calendar year to make corrections and revisions of their data. These data replace the earlier data if any changes have been made, and are published in this publication in appendix A. These data for the 1989-90 school year underwent the same editing-adjustment-imputation process that the 1990-91 finance data went through. However, due to changes in reporting made by several states, there were changes in the number of states affected by these processes. The closeout date for the 1989-90 revisions was the same as for the 1990-91 collection, September 8, 1992.

Facilities acquisition expenditures were imputed for the District of Columbia, and debt service expenditures were imputed for the District of Columbia and North Carolina, based on 1989-90 data and using the same procedures described above for 1990-91. Additional adjustments took place in 30 states and in the District of Columbia to fill in missing data. Direct program support expenditures were distributed to the appropriate objects and functions in 29 states and in the District of Columbia and Guam. All of these adjustments used the same procedures described above for 1990-91. Data adjustments and imputations were performed on data for the 50 states and the District of Columbia only. Direct support in Guam was distributed across functions in current expenditures. This was the only direct support amount reported for any of the outlying areas.

These adjustments had a net effect on total revenues in three states, and the effect was less than 3.4 percent in any one state. A net effect on current expenditures occurred in 13 states, and the effect was less than 0.2 percent in any one state. More details on these adjustments are presented below by the table number containing the data. Only those adjustments affecting data published in this publication are footnoted and described below. These descriptions apply to the 1989-90 fiscal data only.

Tables A6 and A7.--Revenues. NCES distributed reported amounts within local revenues for 1989-90 in 15 states. These adjustments resulted in changes in the local revenue subtotal in three states: Illinois, New Jersey and South Carolina. These changes affected total revenues in these states as well as national totals.

Tables A8, A9, A10 and A11.--Current expenditures. NCES distributed reported amounts within current expenditures for 1989-90 in 25 states. The expenditure totals for instruction and support services were affected by these adjustments in the following seven states: Alabama, Arizona, Delaware, Kentucky, New Jersey, Washington and West Virginia. Noninstruction expenditures were affected in the following 11 states: Arizona, Colorado, Connecticut, Delaware, Maine, New Jersey, New Mexico, Oklahoma, South Carolina, South Dakota, and Washington and in the District of Columbia.

In addition to the adjustments above, direct program support was distributed to one or more of the expenditure categories listed above in the following 29 states: Arizona, Arkansas, California, Connecticut, Delaware, Georgia, Idaho, Illinois, Indiana, Kansas,

Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Nebraska, New Jersey, North Carolina, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, and West Virginia. Direct program support in the District of Columbia and Guam were also distributed.

After the above adjustments were accomplished, the net effect on current expenditures was observed in the following 12 states: Arizona, Colorado, Connecticut, Delaware, Maine, New Jersey, New Mexico, Oklahoma, South Carolina, South Dakota, Washington, and West Virginia and in the District of Columbia. These changes in current expenditures occurred because of adjustments in noninstruction expenditures in all of the 13 states except West Virginia, and adjustments in instruction expenditures in Washington and West Virginia.

Under Chapter 1 of Title I of the Elementary and Secondary Education Act of 1965, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across all states.

Table A12.--Employee expenditures. NCES distributed reported amounts within current expenditures in 30 states and in the District of Columbia. These distributions affected the amounts reported in this publication in the following functions and states. Salaries for instruction and support services were affected by NCES adjustments in Connecticut, Delaware, New Jersey, and New Mexico. Employee benefits for instruction and support services were affected by NCES adjustments in Connecticut, Delaware, Kentucky, New Jersey, and New Mexico.

In addition to these adjustments, some direct program support amounts were distributed to salaries and employee benefits for both instruction and support services in the following 20 states: Arizona, Arkansas, California, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Minnesota, Mississippi, Nebraska, Oklahoma, Pennsylvania, Rhode Island, South Carolina, Tennessee, and Texas. In addition, the following 21 states had state employee benefits funds that were also distributed: Arkansas, California, Connecticut, Georgia, Idaho, Illinois, Indiana, Kansas, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Oklahoma, Pennsylvania, Rhode Island, Tennessee, Texas, Vermont, and West Virginia. Direct program support for employee benefits was also distributed in the District of Columbia.

Table A13.--Facilities acquisition and debt service expenditures. Facilities acquisition expenditures for 1989-90 were adjusted by NCES in the following five states: Delaware, Massachusetts, New Jersey, New Mexico, and Tennessee.

California, and New Hampshire report interest on debt expenditures with redemption of principal. Oklahoma reports redemption of principal with interest on debt. NCES

distributed the reported values in these four states.

The District of Columbia could not report facilities acquisition expenditures. These expenditures were imputed using the national ratio of facilities acquisition to total education expenditures with facilities acquisition removed for the remaining 50 states. This ratio was then applied to the total expenditures figure reported by the District of Columbia.

The District of Columbia and North Carolina could report neither interest on debt nor redemption of principal. NCES imputed these values by calculating the national ratios of the remaining 49 states of interest on debt to total education expenditures and redemption of principal to total education expenditures, and then multiplying the reported amounts for total education expenditures in these two states.

Table A14.--Total education...expenditures. The adjustments occurring in these data for 1989-90 are described above for all categories except community services and direct cost expenditures. Adjustments in community services expenditures occurred in the following 14 states: Alabama, Arizona, Delaware, Florida, Kansas, Kentucky, Massachusetts, Nevada, New Jersey, North Carolina, North Dakota, Oklahoma, South Carolina and Wisconsin. Adjustments in the direct cost expenditures occurred in South Carolina only. Total education expenditures were affected in Washington, West Virginia, and in the District of Columbia.

Definitions

The following list defines the key terms used in this report:

Average daily attendance (ADA): The aggregate days of attendance by students of a given school during a given reporting period divided by the number of days in session during this period; or attendance determined in accordance with state law.

Community services expenditures: Expenditures for community services to students, staff and community residents. Examples are community swimming pools, day care centers, or recreation or transportation programs for the elderly. These services are provided by a governmental entity as a service, and are not run as a business. Property expenditures (vehicles, equipment, furniture, etc.) are not included.

Current expenditures: Current expenditures are expenditures for the day-to-day operation of the school. These are expenditures for grades PK through 12, for regular elementary and secondary school programs, special education, vocational education and summer school (even when students pay tuition to attend), as well as expenditures for students and staff breakfast and lunches, cocurricular activities and athletics. This includes expenditures for the categories of instruction, support services, and noninstructional services for salaries, employee benefits, purchased

services, and supplies. Also included are payments by the state made for or on behalf of school systems. This does not include expenditures for debt service and capital outlay, and property (i.e., equipment). Direct cost (Head Start, adult education, community colleges, etc.) and community services expenditures are not included.

Direct cost expenditures: Expenditures made by LEAs for programs that are not considered part of public PK through 12 educational programs. Examples are expenditures for adult education, community colleges, and nonpublic school programs such as compensatory education programs for both public and private students.

Employee benefits: Includes amounts paid by school districts on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Examples include group insurance, social security and retirement contributions, and employee reimbursement for unused sick leave.

Equipment expenditures: See property expenditures.

Facilities acquisition and construction: Includes expenditures for equipment for facilities, facilities acquisition and construction services, both property and non-property. This includes expenditures for: a) buildings built and alterations performed by LEA's own staff or contracted out by the LEA, b) the purchase of land and land improvements, also assessments against LEAs for capital improvements, c) acquiring existing buildings, such as installment and lease payments, and d) the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.

Fiscal year: The 12-month period beginning July 1 and ending June 30. States that are on a different fiscal year either adjust their data submissions to correspond to the NCES definition, or report data as is and note in a cover letter that the data represent transactions occurring during a defined fiscal year. Fiscal year 1990 corresponds to school year 1989-90, and fiscal year 1991 corresponds to school year 1990-91.

Guidance counselors/directors: Professional staff members assigned specific duties and school time for counseling students and parents.

High school equivalency recipients: Individuals, 19 years old or younger, who received a formal document certifying that state requirements for high school graduation equivalency have been met (e.g., includes General Educational Development [G.E.D.] certificate recipients).

Intermediate revenues: Revenues received from intermediate state education agencies with independent fund-raising capability. These agencies are neither local

nor state entities. Revenues from these agencies include: unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes and revenue for or on behalf of LEAs.

Instructional aides: Those staff members assigned to assist a teacher with routine activities associated with teaching.

Instruction expenditures: Expenditures for activities dealing directly with the interaction between students and teachers (salaries, including sabbatical leave, employee benefits, purchased instructional services and supplies).

Interest on debt: Debt services payments for interest on bonds and notes for obligations exceeding one year. This does not include payments on the redemption of principal.

K: Kindergarten.

Membership: The count of students on the current roll taken on the school day closest to October 1 by using either 1) the sum of original entries and reentries minus total withdrawals, or 2) the sum of the total present and the total absent.

Noninstructional expenditures: Expenditures for food service operations and other auxiliary enterprise operations (bookstore and interscholastic athletics), excluding community services (e.g., child care or swimming pool).

Officials and administrators: Chief executive officers of the education agencies, including superintendents, deputies, and assistant superintendents, and other persons with districtwide responsibilities (e.g., business managers, administrative assistants, professional instructional support staff, Chapter 1 coordinators, and home economics supervisors).

Other diploma recipients: Individuals who received a diploma from programs other than the regular school program (e.g., night school graduates and state diploma recipients).

Other high school completers: Individuals who have received a certificate of attendance or other certificate of completion in lieu of a diploma.

Other support staff: All other staff who serve in a support capacity and are not included in the categories of central office administrative support, library support, or school administrative support (e.g., social workers, bus drivers, and health, maintenance, security, and cafeteria workers).

PK: Prekindergarten.

Prekindergarten students: Those students who are enrolled in a group or class that is part of a public school program taught during the year or years preceding kindergarten, excluding students in Head Start programs that are not operated by the local education agency.

Property expenditures: Expenditures for property, machinery and equipment. These are defined as items which are not consumed or worn out through use. Examples are buildings, computers, desks, furniture, furnishings, land, tools, typewriters, and vehicles. These expenditures are not included in current expenditures. Property expenditures reported here include expenditures for all public education functions. (Supplies such as textbooks, periodicals, teaching, medical and audiovisual supplies, oil, gasoline, and property maintenance are NOT included as property expenditures, but as current expenditures.)

Regular high school graduates: Individuals who received a regular diploma recognizing the completion of secondary school requirements during the previous school year and subsequent summer school. Excludes high school equivalency and other diploma recipients, and other high school completers (e.g., those granted a certificate of attendance).

Revenues: Increases in the net current assets of a government fund type from sources other than expenditure refunds and residual equity transfers. Reported as revenues from local, intermediate, state and federal sources.

Revenues from federal sources: Direct grants-in-aid from the federal government; federal grants-in-aid through the state or an intermediate agency; and other revenue such as that in lieu of taxes had the tax base been subject to taxation.

Revenues from intermediate sources: Revenues from an educational government agency, which should have independent fund-raising capability, that is not a local education or state agency (e.g., New York's Board of Cooperative Educational Services).

Revenues from local sources: Revenues from a local education agency, including local property and nonproperty tax revenues; revenues from local government; tuition; transportation; revenues from food services, student activities, and textbook sales; donations; and property rentals.

Revenues from state sources: Revenues from a state government source, including those that can be used without restriction; those for categorical purposes; revenues in lieu of taxation.

Revenues from the state for/on behalf of school districts: Payments made by a state for the benefit of the LEA, or contributions of equipment or supplies. Such

revenues include the payment of a pension fund by the state on behalf of an LEA employee for services rendered to the LEA; contributions of fixed assets (property, plant, and equipment) such as school buses and textbooks.

Salaries for instruction: Includes gross salary of regular and part-time teachers, teachers' aides, homebound teachers, hospital based teachers, substitute teachers and teachers on sabbatical leave who are on LEA payrolls. (See instructional expenditures.)

Salaries for support services: Includes salaries for all LEA employees providing administrative, technical (such as guidance and health), operation, maintenance and transportation services that facilitate and enhance instruction. (See support services expenditures.)

School administrators: Staff members whose activities are concerned with directing and managing the operation of a particular school, including principals, assistant principals, other assistants, and those who supervise school operations, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the education agency, including department chairpersons.

State education agencies: The agency of the state charged with primary responsibility for coordinating and supervising public instruction including the setting of standards for elementary and secondary instructional programs.

Student-teacher ratio: Student-teacher ratios are the ratio of total students to total teachers. Staffing ratios vary widely depending on grade level, subject and student ability.

Support services expenditures: Expenditures for student support services (attendance, guidance, health, speech, and psychological), staff support services (improvement of instruction, and educational media, including librarians), general administration (board of education and central office), school administration (principal), business (fiscal services, purchasing, warehousing, and printing), operation and maintenance of plant, student transportation services, and central expenditures (research, information services, and data processing).

Teachers: Those who provide instruction to prekindergarten, kindergarten, grades 1 through 12, or ungraded classes. Those who teach in an environment other than a classroom setting are also included.

Total education expenditures: Decreases in net financial resources for the purposes of public education. These consist of current, property, and facilities

acquisition expenditures, as well as other expenditures not directly related to pre-K through 12 programs such as adult education and community colleges. These "other expenditures" are reported as community services and direct cost expenditures.

Ungraded students: Those students assigned to classes or programs that do not have standard grade designations.

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Tables

Table 1.--Public school membership, by grade and state: Fall 1991

State	Total	Pre-kinder-garten a/	Kinder-garten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
United States	42,000,343	---	3,305,619	3,554,274	3,359,193	3,333,285	3,312,443	3,268,381
Alabama	722,004	---	54,125	58,744	57,130	60,086	58,520	59,255
Alaska	118,680	1,914	10,405	11,047	10,256	9,677	9,883	9,407
Arizona	656,980	2,411	54,410	59,071	55,486	55,616	54,684	52,953
Arkansas	438,518	---	33,799	35,567	33,978	34,394	34,496	34,704
California	5,107,145	---	428,392	444,101	427,612	420,018	412,613	401,538
Colorado	593,030	5,358	47,875	50,551	49,441	49,787	49,387	47,962
Connecticut	481,050	5,486	40,822	43,092	39,905	38,420	37,381	36,476
Delaware	102,196	435	8,137	8,931	8,450	8,334	8,185	8,269
District of Columbia	80,618	4,538	6,598	7,280	6,651	6,269	5,961	5,596
Florida	1,932,131	26,764	161,688	170,096	164,759	162,741	159,330	153,373
Georgia	1,177,569	1,315	97,590	100,215	97,385	98,224	98,491	97,102
Hawaii	174,747	498	14,353	14,322	14,342	14,089	13,677	13,271
Idaho	225,680	1,097	15 133	17,123	17,653	18,066	18,437	18,225
Illinois	1,848,166	37,039	139,544	149,246	140,697	133,154	134,185	136,007
Indiana	956,994	2,437	66,881	77,519	72,718	73,678	75,214	75,009
Iowa	491,363	5,128	37,841	37,702	36,419	37,414	37,134	37,897
Kansas	445,390	2,072	35,866	37,265	35,571	36,016	35,623	35,589
Kentucky	646,024	11,926	46,695	50,422	48,853	49,006	49,495	50,245
Louisiana	765,589	7,398	59,207	66,261	60,639	61,077	61,635	60,113
Maine	216,400	1,503	18,625	18,273	17,609	17,263	16,860	16,595
Maryland	736,238	15,567	57,658	62,664	61,405	60,608	59,493	57,493
Massachusetts	846,155	9,491	72,974	74,646	69,876	66,903	65,960	64,107
Michigan	1,591,120	11,211	137,322	133,653	123,316	120,317	117,349	117,623
Minnesota	773,571	5,549	63,500	63,958	61,871	61,875	62,111	61,520
Mississippi	504,127	732	36,569	42,435	39,574	39,662	40,953	41,172
Missouri	827,404	---	66,072	69,005	65,789	66,616	64,324	64,467
Montana	155,779	437	11,995	13,199	12,548	12,428	12,533	12,572
Nebraska	279,552	2,797	22,218	22,526	22,236	22,170	22,460	22,678
Nevada	211,810	795	17,479	19,044	18,356	18,101	17,886	17,420
New Hampshire	177,138	850	7,793	18,580	15,490	15,404	15,117	14,724
New Jersey	1,109,796	8,261	85,469	92,344	85,483	83,101	82,100	80,584
New Mexico	308,667	1,231	23,276	25,868	24,546	24,482	23,829	23,481
New York	2,643,993	30,025	197,128	217,128	202,847	198,973	194,841	190,126
North Carolina	1,097,598	3,925	88,324	90,920	86,560	85,738	85,288	84,132
North Dakota	118,376	657	9,273	9,682	9,286	9,628	9,575	9,580
Ohio	1,783,767	12,393	142,085	149,298	137,639	138,115	140,401	141,271
Oklahoma	588,263	3,403	45,509	55,572	48,386	48,745	48,260	47,091
Oregon	498,614	1,034	37,547	40,981	40,295	40,936	40,717	39,438
Pennsylvania	1,692,797	3,108	130,364	143,470	130,300	129,814	128,877	126,614
Rhode Island	142,144	369	10,680	13,319	11,827	11,235	11,122	10,872
South Carolina	627,470	---	43,587	55,470	50,654	50,951	52,206	52,094
South Dakota	131,576	531	10,451	10,768	10,477	10,465	10,793	10,727
Tennessee	833,651	---	64,183	71,789	64,974	64,362	65,776	65,237
Texas	3,464,371	102,371	258,597	303,173	282,566	279,476	278,636	276,444
Utah	456,430	2,212	33,193	34,189	34,818	35,487	37,215	36,749
Vermont	97,137	1,577	8,033	8,638	8,476	8,327	7,996	7,776
Virginia b/	1,016,204	1,825	84,565	85,148	79,677	79,331	78,694	77,490
Washington	869,327	3,674	68,532	73,118	71,888	72,876	72,586	70,854
West Virginia	320,249	1,779	22,192	23,131	22,418	23,453	24,110	24,339
Wisconsin	814,671	13,791	63,479	65,293	62,043	62,311	61,775	61,989
Wyoming	102,074	1,505	7,606	8,437	8,018	8,066	8,269	8,135
Outlying areas								
American Samoa	13,365	1,446	1,063	1,083	1,031	961	960	866
Guam	28,244	381	2,459	2,481	2,415	2,323	2,305	2,250
Northern Marianas	7,096	449	548	642	584	639	587	561
Puerto Rico	642,392	651	36,250	55,145	51,020	51,997	54,855	55,167
Virgin Islands	22,346	---	1,601	1,820	1,772	1,841	1,849	1,775

See footnotes at end of table.

Table 1.--Public school membership, by grade and state: Fall 1991--continued

State	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Ungraded a/
United States b/	3,238,095	3,180,120	3,019,826	3,310,290	2,913,951	2,642,554	2,390,329	---
Alabama	61,091	60,915	56,607	60,210	48,417	45,179	41,725	---
Alaska	9,213	8,892	8,410	8,449	7,670	6,816	6,621	---
Arizona	51,882	50,528	47,200	49,038	43,323	37,828	35,122	6,428
Arkansas	34,999	35,797	34,527	33,693	31,583	29,389	27,544	4,048
California	386,807	370,964	355,168	398,734	370,635	324,395	260,693	105,475
Colorado	46,531	44,823	42,334	44,345	40,656	38,164	33,108	2,708
Connecticut	35,273	34,524	32,968	35,258	31,895	30,083	28,339	11,128
Delaware	8,136	8,177	7,503	8,085	7,365	6,238	5,953	---
District of Columbia	5,026	5,404	4,976	4,947	5,452	4,108	3,415	4,417
Florida	148,760	144,717	135,365	152,073	135,114	117,121	100,210	---
Georgia	97,588	92,686	87,534	100,108	77,648	68,761	62,922	---
Hawaii	12,822	11,808	11,270	12,550	11,260	10,395	9,290	10,800
Idaho	18,412	18,550	17,803	17,855	16,617	15,084	14,097	1,528
Illinois	139,838	135,954	127,656	139,324	127,636	115,193	104,835	87,856
Indiana	76,514	76,002	73,839	79,913	69,240	65,013	60,657	12,360
Iowa	37,818	36,755	35,449	36,745	34,019	33,332	31,648	16,062
Kansas	34,859	33,390	31,943	33,772	30,294	27,996	25,889	9,245
Kentucky	51,210	50,568	49,136	53,502	45,549	41,277	36,131	12,009
Louisiana	59,665	60,611	54,215	59,256	48,913	40,924	35,999	29,676
Maine	16,016	16,086	15,679	15,916	14,828	14,293	13,861	2,993
Maryland	56,466	54,300	50,447	55,972	46,806	42,794	40,512	14,053
Massachusetts	62,480	61,354	59,263	62,699	58,451	55,551	53,464	8,936
Michigan	117,366	116,810	111,938	122,650	105,457	98,248	90,180	67,680
Minnesota	60,329	59,216	56,806	56,892	54,571	53,208	52,165	---
Mississippi	40,059	40,920	37,514	39,664	33,125	29,202	25,713	16,833
Missouri	65,811	65,388	62,351	67,214	58,356	54,138	49,503	8,370
Montana	12,289	11,977	11,815	11,842	11,057	10,181	9,597	1,309
Nebraska	22,271	21,394	20,617	21,310	19,540	19,229	18,106	---
Nevada	16,665	15,974	15,205	15,412	14,311	13,070	11,283	809
New Hampshire	13,951	13,567	12,881	13,541	11,773	11,516	10,483	1,468
New Jersey	79,653	79,196	75,556	80,717	73,572	70,104	67,395	66,261
New Mexico	22,919	22,007	21,197	23,314	20,858	18,271	15,923	17,465
New York	187,853	188,586	180,718	214,204	192,056	166,438	141,546	141,524
North Carolina	84,845	84,743	81,895	90,900	77,775	70,089	64,061	18,403
North Dakota	9,203	9,128	8,929	9,006	8,434	8,174	7,821	---
Ohio	140,710	140,577	131,604	146,702	126,485	119,757	113,420	3,310
Oklahoma	46,283	44,792	43,176	44,238	40,096	35,492	35,684	1,536
Oregon	38,876	39,230	37,872	38,787	36,113	33,305	30,226	3,257
Pennsylvania	127,185	127,014	121,836	134,714	120,084	113,642	107,758	48,017
Rhode Island	10,600	10,531	10,053	10,774	9,868	8,742	8,277	3,875
South Carolina	52,301	51,424	47,352	55,650	43,947	37,196	34,638	---
South Dakota	10,713	10,433	9,762	9,651	9,045	8,339	7,692	1,729
Tennessee	63,714	65,961	61,623	68,300	58,652	53,117	49,011	16,952
Texas	275,909	266,704	251,107	285,063	227,350	199,643	177,332	---
Utah	37,367	36,667	33,114	34,977	33,174	29,852	27,575	9,841
Vermont	7,537	7,313	7,029	6,568	6,032	5,715	5,529	591
Virginia /b	78,269	76,712	74,406	80,993	69,298	63,243	61,566	24,987
Washington	69,199	66,904	63,150	67,184	60,170	56,154	53,038	---
West Virginia	24,927	25,574	25,740	26,694	24,204	22,948	21,611	7,133
Wisconsin	61,661	60,456	57,757	63,354	57,870	56,774	53,734	12,384
Wyoming	8,224	8,119	7,511	7,531	7,307	6,833	6,425	88
Outlying areas								
American Samoa	901	869	870	912	898	791	658	56
Guam	2,219	2,004	1,872	2,584	2,131	1,626	1,169	25
Northern Marianas	544	582	482	388	378	392	310	10
Puerto Rico	53,592	56,879	50,677	47,433	45,413	38,276	32,557	12,480
Virgin Islands	1,672	2,078	1,684	1,761	1,335	1,231	957	970

a/ National totals are omitted for prekindergarten and ungraded students because of noncomparability of data across states. These counts are included in total student membership. See text for details.

b/ Virginia did not report any nonfiscal data for fall 1991. All counts for Virginia and national totals are imputed based on previous year's data. See text for details.

--- Data missing or not applicable. See text for details.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

Table 2.--Public school student-teacher ratio, student membership, and teachers, by grade level and state: Fall 1991

State	Student-teacher ratio	Total membership	Teachers				
			Total teachers	Pre-kindergarten teachers a/	Kindergarten teachers a/	Teachers of grades 1 to 12	Teachers of ungraded classes a/
United States	17.3	42,000,343	2,431,622	---	---	2,155,360	---
Alabama	17.8	722,004	40,480	---	3,413	37,067	---
Alaska	16.7	118,680	7,118	35	342	6,741	---
Arizona	19.3	656,980	33,978	94	1,367	32,517	---
Arkansas	17.0	438,518	25,785	---	1,802	23,900	83
California	22.8	5,107,145	224,000	---	14,600	206,200	3,200
Colorado	17.9	593,030	33,093	134	1,197	31,762	---
Connecticut	14.0	481,050	34,383	245	1,326	28,184	4,628
Delaware	16.8	102,196	6,095	22	189	5,884	---
District of Columbia	13.2	80,618	6,087	247	344	5,287	209
Florida	17.6	1,932,131	109,939	742	6,306	82,004	20,887
Georgia	18.5	1,177,569	63,816	70	4,583	59,163	---
Hawaii	18.5	174,747	9,451	---	---	8,366	1,085
Idaho	19.4	225,680	11,626	63	384	11,064	115
Illinois	16.8	1,848,166	110,143	890	4,052	88,162	17,039
Indiana	17.5	956,994	54,546	144	1,955	50,467	1,980
Iowa	15.7	491,363	31,395	343	1,589	28,379	1,084
Kansas	15.2	445,390	29,324	103	999	25,050	3,172
Kentucky	17.2	646,024	37,571	370	1,441	35,760	---
Louisiana	16.6	765,589	46,118	193	2,952	34,868	8,105
Maine	14.0	216,400	15,416	---	---	15,416	---
Maryland	16.9	736,238	43,616	303	1,416	41,897	---
Massachusetts	15.1	846,155	55,963	---	1,622	46,795	7,546
Michigan	19.2	1,591,120	82,967	547	3,270	69,054	10,096
Minnesota	17.2	773,571	44,903	29	1,462	43,412	---
Mississippi	17.9	504,127	28,111	17	1,328	25,940	826
Missouri	15.8	827,404	52,306	419	2,233	49,654	---
Montana	15.8	155,779	9,883	---	---	9,883	---
Nebraska	14.7	279,552	19,069	178	1,416	17,475	---
Nevada	18.6	211,810	11,409	74	467	9,590	1,278
New Hampshire	15.5	177,138	11,464	68	241	11,155	---
New Jersey	13.8	1,109,796	80,515	243	2,556	67,656	10,060
New Mexico	17.6	308,667	17,498	80	757	13,720	2,941
New York	15.4	2,643,993	171,914	1,777	6,862	137,766	25,509
North Carolina	16.8	1,097,598	65,326	272	5,080	50,520	9,454
North Dakota	15.3	118,376	7,733	72	273	7,388	---
Ohio	17.3	1,783,767	103,372	150	2,927	100,295	---
Oklahoma	15.6	588,263	37,650	82	1,231	32,386	3,951
Oregon	18.6	498,614	26,745	52	952	24,851	890
Pennsylvania	16.8	1,692,797	100,475	---	---	89,035	11,440
Rhode Island	14.6	142,144	9,709	29	292	8,079	1,309
South Carolina	16.9	627,470	37,115	419	1,161	35,535	---
South Dakota	14.8	131,576	8,868	14	291	7,485	1,078
Tennessee	19.4	833,651	43,062	---	---	43,062	---
Texas	15.8	3,464,371	219,192	2,483	10,837	205,872	---
Utah	24.9	456,430	18,305	59	691	15,359	2,196
Vermont	13.8	97,137	7,031	111	278	5,433	1,209
Virginia b/	15.7	1,016,204	64,537	93	3,145	60,700	599
Washington	20.2	869,327	42,931	---	---	39,628	3,303
West Virginia	15.3	320,249	20,997	39	829	16,647	3,482
Wisconsin	15.7	814,671	52,028	256	2,057	47,180	2,535
Wyoming	15.6	102,074	6,564	---	214	5,667	683
Outlying areas							
American Samoa	19.9	13,365	671	48	34	533	56
Guam	16.6	28,244	1,699	19	125	1,547	8
Northern Marianas	16.5	7,096	430	25	24	381	---
Puerto Rico	17.2	642,392	37,291	75	1,068	33,753	2,395
Virgin Islands	14.1	22,346	1,581	---	74	1,376	131

a/ National totals are omitted for prekindergarten and kindergarten teachers and teachers of ungraded classes because of noncomparability of data across States. See text for details.
b/ Virginia data and national totals are imputed based on previous year data. See text for details.
--- Data missing or not applicable. See text for details.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

Table 3.--Number of staff employed by public school systems and percentage of total staff, by category and state: Fall 1991

State	Total staff	Instructional staff				Administrative staff			
		Teachers		Instructional aides		Officials and administrators		School administrators	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
United States	4,546,437	2,431,622	53.5	410,498	9.0	75,679	1.7	128,580	2.8
Alabama	81,950	40,480	49.4	3,543	4.3	1,579	1.9	2,444	3.0
Alaska	13,992	7,118	50.9	1,626	11.6	1,236	8.8	408	2.9
Arizona	65,505	33,978	51.9	5,489	8.4	990	1.5	1,445	2.2
Arkansas	51,652	25,785	49.9	4,511	8.7	582	1.1	1,961	3.8
California	429,387	224,000	52.2	55,290	12.9	5,800	1.4	12,500	2.9
Colorado	62,592	33,093	52.9	4,441	7.1	820	1.3	2,508	4.0
Connecticut	60,500	34,383	56.8	5,547	9.2	1,102	1.8	1,472	2.4
Delaware	10,987	6,095	55.5	732	6.7	143	1.3	380	3.5
District of Columbia	10,464	6,087	58.2	308	2.9	377	3.6	342	3.3
Florida	219,733	109,939	50.0	21,384	9.7	3,024	1.4	6,063	2.8
Georgia	132,921	63,816	48.0	17,534	13.2	632	0.5	4,921	3.7
Hawaii	15,697	9,451	60.2	1,049	6.7	103	0.7	441	2.8
Idaho	18,621	11,626	62.4	1,402	7.5	291	1.6	582	3.1
Illinois	196,920	110,143	55.9	15,607	7.9	1,684	0.9	4,383	2.2
Indiana	108,224	54,546	50.4	11,912	11.0	1,414	1.3	2,735	2.5
Iowa	60,413	31,395	52.0	4,536	7.5	1,198	2.0	1,728	2.9
Kansas	51,637	29,324	56.8	3,150	6.1	475	0.9	1,575	3.1
Kentucky	77,165	37,571	48.7	7,652	9.9	1,571	2.0	1,767	2.3
Louisiana	91,928	46,118	50.2	8,433	9.2	66	0.1	1,446	1.6
Maine	27,082	15,416	56.9	3,386	12.5	803	3.0	871	3.2
Maryland	79,925	43,616	54.6	6,231	7.8	332	0.4	2,441	3.1
Massachusetts	98,974	55,963	56.5	9,009	9.1	2,049	2.1	2,072	2.1
Michigan	178,111	82,967	46.6	12,969	7.3	1,395	0.8	5,051	2.8
Minnesota	75,924	44,903	59.1	7,888	10.4	1,591	2.1	1,603	2.1
Mississippi	59,200	28,111	47.5	9,788	16.5	956	1.6	1,379	2.3
Missouri	103,548	52,306	50.5	5,009	4.8	1,771	1.7	2,419	2.3
Montana	13,078	9,883	75.6	1,373	10.5	337	2.6	484	3.7
Nebraska	34,676	19,069	55.0	3,065	8.8	663	1.9	1,099	3.2
Nevada	13,145	11,409	86.8	0	0.0	270	2.1	507	3.9
New Hampshire	20,535	11,464	55.8	2,253	11.0	411	2.0	597	2.9
New Jersey	148,491	80,515	54.2	10,000	6.7	1,347	0.9	6,769	4.6
New Mexico	34,509	17,498	50.7	4,080	11.8	882	2.6	1,172	3.4
New York	338,335	171,914	50.8	24,110	7.1	3,853	1.1	6,815	2.0
North Carolina	126,332	65,326	51.7	19,407	15.4	2,039	1.6	3,775	3.0
North Dakota	14,253	7,733	54.3	1,135	8.0	341	2.4	376	2.6
Ohio	194,727	103,372	53.1	9,229	4.7	5,534	2.8	4,792	2.5
Oklahoma	69,725	37,650	54.0	5,746	8.2	635	0.9	1,908	2.7
Oregon	50,479	26,745	53.0	4,746	9.4	981	1.9	1,449	2.9
Pennsylvania	190,607	100,475	52.7	11,316	5.9	13,213	6.9	4,046	2.1
Rhode Island	15,452	9,709	62.8	1,217	7.9	275	1.8	378	2.4
South Carolina	66,597	37,115	55.7	6,597	9.9	826	1.2	2,134	3.2
South Dakota	14,753	8,868	60.1	1,205	8.2	304	2.1	511	3.5
Tennessee	84,412	43,062	51.0	7,963	9.4	801	0.9	4,168	4.9
Texas	337,473	219,192	65.0	33,976	10.1	5,436	1.6	12,089	3.6
Utah	33,290	18,305	55.0	3,812	11.5	368	1.1	837	2.5
Vermont	13,923	7,031	50.5	2,052	14.7	459	3.3	489	3.5
Virginia a/	130,621	64,537	49.4	10,283	7.9	1,989	1.5	3,283	2.5
Washington	78,039	42,931	55.0	6,797	8.7	1,050	1.3	2,335	3.0
West Virginia	38,550	20,997	54.5	2,748	7.1	461	1.2	1,145	3.0
Wisconsin	88,249	52,028	59.0	7,741	8.8	958	1.1	2,154	2.4
Wyoming	13,134	6,564	50.0	1,221	9.3	262	2.0	331	2.5
Outlying areas									
American Samoa	1,277	671	52.5	12	0.9	18	1.4	54	4.2
Guam	3,157	1,699	53.8	101	3.2	7	0.2	65	2.1
Northern Marianas	906	430	47.5	106	11.7	43	4.7	37	4.1
Puerto Rico	67,948	37,291	54.9	10	0.0	1,813	2.7	1,217	1.8
Virgin Islands	3,290	1,581	48.1	330	10.0	113	3.4	81	2.5

See Footnotes at end of table.

Table 3.--Number of staff employed by public school systems and percentage of total staff, by category and state: Fall 1991--continued

State	Total staff	Support staff					
		Guidance counselors/directors		Librarians		Other support staff	
		Number	Percent	Number	Percent	Number	Percent
United States	4,546,437	81,774	1.8	49,718	1.1	1,368,566	30.1
Alabama	81,950	1,530	1.9	1,206	1.5	31,168	38.0
Alaska	13,992	232	1.7	156	1.1	3,216	23.0
Arizona	65,505	874	1.3	671	1.0	22,058	33.7
Arkansas	51,652	1,185	2.3	949	1.8	16,679	32.3
California	429,387	5,800	1.4	1,200	0.3	124,797	29.1
Colorado	62,592	1,053	1.7	743	1.2	19,934	31.8
Connecticut	60,500	1,594	2.6	665	1.1	15,737	26.0
Delaware	10,387	179	1.6	113	1.0	3,345	30.4
District of Columbia	10,464	303	2.9	187	1.8	2,860	27.3
Florida	219,733	4,592	2.1	2,566	1.2	72,165	32.8
Georgia	132,921	1,723	1.3	1,935	1.5	42,360	31.9
Hawaii	15,697	513	3.3	267	1.7	3,873	24.7
Idaho	18,621	354	1.9	172	0.9	4,194	22.5
Illinois	196,920	2,849	1.4	2,055	1.0	60,199	30.6
Indiana	108,224	1,526	1.4	1,016	0.9	35,075	32.4
Iowa	60,413	1,254	2.1	670	1.1	19,632	32.5
Kansas	51,637	1,226	2.4	938	1.8	14,949	29.0
Kentucky	77,165	1,169	1.5	1,141	1.5	26,294	34.1
Louisiana	91,928	897	1.0	1,158	1.3	33,810	36.8
Maine	27,082	630	2.3	253	0.9	5,723	21.1
Maryland	79,925	1,641	2.1	1,070	1.3	24,594	30.8
Massachusetts	98,974	1,838	1.9	560	0.6	27,483	27.8
Michigan	178,111	3,025	1.7	1,573	0.9	71,131	39.9
Minnesota	75,924	902	1.2	791	1.0	18,246	24.0
Mississippi	59,200	778	1.3	652	1.1	17,536	29.6
Missouri	103,548	1,941	1.9	1,252	1.2	38,850	37.5
Montana	13,078	360	2.8	335	2.6	306	2.3
Nebraska	34,676	644	1.9	539	1.6	9,597	27.7
Nevada	13,145	395	3.0	217	1.7	347	2.6
New Hampshire	20,535	554	2.7	253	1.2	5,003	24.4
New Jersey	148,491	3,001	2.0	1,700	1.1	45,159	30.4
New Mexico	34,509	614	1.8	238	0.7	10,025	29.1
New York	338,335	5,490	1.6	3,186	0.9	122,967	36.3
North Carolina	126,332	2,493	2.0	2,134	1.7	31,158	24.7
North Dakota	14,253	199	1.4	177	1.2	4,292	30.1
Ohio	194,727	3,219	1.7	1,678	0.9	66,903	34.4
Oklahoma	69,725	1,203	1.7	806	1.2	21,777	31.2
Oregon	50,479	1,160	2.3	746	1.5	14,652	29.0
Pennsylvania	190,607	3,549	1.9	2,205	1.2	55,803	29.3
Rhode Island	15,452	294	1.9	102	0.7	3,477	22.5
South Carolina	66,597	1,425	2.1	1,082	1.6	17,418	26.2
South Dakota	14,753	285	1.9	191	1.3	3,389	23.0
Tennessee	84,412	1,034	1.2	1,284	1.5	26,100	30.9
Texas	337,473	8,648	2.6	3,984	1.2	54,148	16.0
Utah	33,290	405	1.2	249	0.7	9,314	28.0
Vermont	13,923	306	2.2	192	1.4	3,394	24.4
Virginia a/	130,621	3,044	2.3	1,740	1.3	45,745	35.0
Washington	78,039	1,506	1.9	1,209	1.5	22,211	28.5
West Virginia	38,550	544	1.4	377	1.0	12,278	31.8
Wisconsin	88,249	1,527	1.7	993	1.1	22,848	25.9
Wyoming	13,134	267	2.0	142	1.1	4,347	33.1
Outlying areas							
American Samoa	1,277	25	2.0	6	0.5	491	38.4
Guam	3,157	68	2.2	31	1.0	1,186	37.6
Northern Marianas	906	24	2.6	10	1.1	256	28.3
Puerto Rico	67,948	808	1.2	818	1.2	25,991	38.3
Virgin Islands	3,290	79	2.4	40	1.2	1,066	32.4

a/ Virginia and national totals are imputed based on previuos year data. See text for details.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

Table 4.--Number of public school graduates, 12th-grade student membership, and 9th-grade student membership 3 years earlier, by state: School year 1990-91

State	Regular high school graduates 1990-91 a/	Other diploma recipients 1990-91 b/	12th-grade membership 1990-91	9th-grade membership 1987-88	High school equivalency recipients 1990-91 b/	Other high school completers 1990-91 b/
United States	2,237,482	---	2,381,083	3,142,991	---	---
Alabama	39,042	---	42,031	59,480	---	1,539
Alaska	5,458	---	6,486	7,549	715	5
Arizona	31,282	---	34,645	43,183	3,165	149
Arkansas	25,668	1	27,734	33,489	2,596	2,124
California	234,164	39,226	244,142	345,654	3,281	90
Colorado	31,293	---	33,582	42,018	2,672	139
Connecticut	27,290	54	27,859	34,707	1,480	---
Delaware	5,223	142	5,897	7,684	343	63
District of Columbia	3,369	---	3,481	5,665	734	49
Florida	87,419	1,418	94,776	142,768	15,277	447
Georgia	60,088	---	62,379	93,881	---	---
Hawaii	8,974	275	9,234	11,791	---	210
Idaho	11,961	73	13,095	15,000	157	49
Illinois	103,329	---	105,541	133,306	---	---
Indiana	58,558	1,288	62,740	77,716	3,961	285
Iowa	28,593	175	30,928	33,296	1,679	144
Kansas	24,414	---	26,089	30,098	---	---
Kentucky	35,835	328	37,577	51,188	---	---
Louisiana	33,489	---	37,983	61,716	7,127	---
Maine	13,151	406	13,817	16,651	1,116	108
Maryland	39,014	---	40,529	53,370	1,957	864
Massachusetts	52,075	---	53,484	65,364	---	---
Michigan	88,234	3,184	91,769	126,279	4,238	350
Minnesota	46,474	---	51,324	51,900	2,708	---
Mississippi	23,665	156	26,411	38,370	2,662	1,657
Missouri	46,928	---	49,925	64,700	3,257	---
Montana	9,013	---	9,609	10,620	719	---
Nebraska	16,500	71	17,680	19,123	498	55
Nevada	9,370	791	11,197	12,112	708	42
New Hampshire	10,059	---	10,408	13,206	2,276	---
New Jersey	67,003	---	67,716	81,639	8,430	---
New Mexico	15,157	144	15,454	21,818	1,854	76
New York	133,562	3,197	142,514	207,361	13,717	164
North Carolina	62,792	58	65,720	91,845	4,283	1,557
North Dakota	7,573	---	7,960	8,735	256	---
Ohio	107,484	---	118,605	148,565	4,347	---
Oklahoma	33,007	---	35,671	43,738	6,293	---
Oregon	24,597	105	30,018	34,338	8,723	1,842
Pennsylvania	104,770	---	108,592	133,426	7,179	---
Rhode Island	7,744	5	8,167	10,524	570	4
South Carolina	33,063	1,027	35,393	54,003	2,380	2,388
South Dakota	7,127	---	7,758	8,461	1,134	---
Tennessee	44,847	---	49,050	66,160	10,763	1,348
Texas	174,306	3,010	178,390	264,328	---	---
Utah	22,219	1,269	26,263	28,117	326	227
Vermont	5,212	---	5,424	6,439	1,264	---
Virginia c/	58,441	955	61,328	79,449	3,694	540
Washington	42,514	---	51,856	58,149	3,388	---
West Virginia	21,064	---	22,045	27,171	1,172	---
Wisconsin	49,340	---	54,562	59,832	3,946	---
Wyoming	5,728	---	6,245	7,009	339	---
Outlying areas						
American Samoa	597	---	599	715	37	0
Guam	1,014	---	1,120	2,567	81	---
Northern Marianas	273	3	326	377	---	---
Puerto Rico	29,329	10,946	31,496	45,838	5,148	0
Virgin Islands	986	71	1,128	1,975	20	---

--- Data missing or not applicable.
a/ Regular high school graduates may include summer graduates not included in 12th grade membership.
b/ National totals are omitted for other diploma, high school equivalency recipients and other completers because of noncomparability of data across states. High school equivalency recipients are age 19 or youn
c/ 1990-91 data for Virginia and national totals are imputed based on previous year data.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

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Table 5.--Change in number of public school graduates and 12th-grade student membership from 1990 to 1991, by state

State	Regular high school graduates a/		Ratio of 1991 to 1990 graduate	12th-grade		Ratio of 1991 to 1990 12th-grade membership	Graduate change index b/
	1989-90	1990-91		1989-90	1990-91		
United States	2,320,337	2,237,482	96.4	2,473,278	2,381,083	96.3	100.2
Alabama	40,485	39,042	96.4	43,482	42,031	96.7	99.8
Alaska	5,386	5,458	101.3	6,402	6,486	101.3	100.0
Arizona	32,103	31,282	97.4	35,618	34,645	97.3	100.2
Arkansas	26,475	25,668	97.0	28,505	27,734	97.3	99.6
California	236,291	234,164	99.1	243,023	244,142	100.5	98.6
Colorado	32,967	31,293	94.9	34,799	33,582	96.5	98.4
Connecticut	27,878	27,290	97.9	29,186	27,859	95.5	102.6
Delaware	5,550	5,223	94.1	6,314	5,897	93.4	100.8
District of Columbia	3,626	3,369	92.9	3,778	3,481	92.1	100.8
Florida	88,934	87,419	98.3	96,639	94,776	98.1	100.2
Georgia	56,605	60,088	106.2	59,445	62,379	104.9	101.2
Hawaii	10,325	8,974	86.9	9,453	9,234	97.7	89.0
Idaho	11,971	11,961	99.9	13,149	13,095	99.6	100.3
Illinois	108,119	103,329	95.6	110,514	105,541	95.5	100.1
Indiana	60,012	58,558	97.6	65,063	62,740	96.4	101.2
Iowa	31,796	28,593	89.9	33,795	30,928	91.5	98.3
Kansas	25,367	24,414	96.2	26,918	26,089	96.9	99.3
Kentucky	38,005	35,835	94.3	40,186	37,577	93.5	100.8
Louisiana	36,053	33,489	92.9	39,892	37,983	95.2	97.6
Maine	13,839	13,151	95.0	14,552	13,817	94.9	100.1
Maryland	41,566	39,014	93.9	43,302	40,529	93.6	100.3
Massachusetts	55,941	52,075	93.1	55,945	53,484	95.6	97.4
Michigan	93,807	88,234	94.1	97,713	91,769	93.9	100.2
Minnesota	49,087	46,474	94.7	53,724	51,324	95.5	99.1
Mississippi	25,182	23,665	94.0	27,851	26,411	94.8	99.1
Missouri	48,957	46,928	95.9	52,420	49,925	95.2	100.6
Montana	9,370	9,013	96.2	9,985	9,609	96.2	100.0
Nebraska	17,664	16,500	93.4	19,099	17,680	92.6	100.9
Nevada	9,477	9,370	98.9	11,297	11,197	99.1	99.8
New Hampshire	10,766	10,059	93.4	11,131	10,408	93.5	99.9
New Jersey	69,824	67,003	96.0	70,438	67,716	96.1	99.8
New Mexico	14,884	15,157	101.8	15,751	15,454	98.1	103.8
New York	143,318	133,562	93.2	148,836	142,514	95.8	97.3
North Carolina	64,782	62,792	96.9	68,194	65,720	96.4	100.6
North Dakota	7,690	7,573	98.5	8,032	7,960	99.1	99.4
Ohio	114,513	107,484	93.9	125,507	118,605	94.5	99.3
Oklahoma	35,606	33,007	92.7	37,728	35,671	94.5	98.0
Oregon	25,473	24,597	96.6	30,018	30,018	100.0	96.6
Pennsylvania	110,527	104,770	94.8	115,400	108,592	94.1	100.7
Rhode Island	7,825	7,744	99.0	8,346	8,167	97.9	101.1
South Carolina	32,483	33,063	101.8	36,621	35,393	96.6	105.3
South Dakota	7,650	7,127	93.2	8,248	7,758	94.1	99.0
Tennessee	46,094	44,847	97.3	50,851	49,050	96.5	100.9
Texas	172,480	174,306	101.1	192,963	178,390	92.4	109.3
Utah	21,196	22,219	104.8	24,971	26,263	105.2	99.7
Vermont	6,127	5,212	85.1	5,719	5,424	94.8	89.7
Virginia c/	60,605	58,441	96.4	63,501	61,328	96.6	99.8
Washington	45,941	42,514	92.5	53,840	51,856	96.3	96.1
West Virginia	21,854	21,064	96.4	22,831	22,045	96.6	99.8
Wisconsin	52,038	49,340	94.8	56,022	54,562	97.4	97.4
Wyoming	5,823	5,728	98.4	6,281	6,245	99.4	98.9
Outlying areas							
American Samoa	703	597	84.9	641	599	93.4	90.9
Guam	1,033	1,014	98.2	1,240	1,120	90.3	108.7
Northern Marianas	227	273	120.3	300	326	108.7	110.7
Puerto Rico	29,049	29,329	101.0	32,700	31,496	96.3	104.8
Virgin Islands	1,260	986	78.3	1,063	1,128	106.1	73.7

--- Data missing or not applicable.
a/ Regular high school graduates may include summer graduates not included in 12th grade membership.
b/ Graduate change index is the ratio of 1991 graduates to 1990 graduates divided by the ratio of 1991 12th-grade membership to 1990 12th-grade membership, multiplied by 100.
c/ 1990-91 graduate data for Virginia and national total are imputed based on previous year data.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

Table 6.--Revenues for public elementary and secondary schools, by source and state: School year 1990-91

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States a/	$222,822,499	$102,673,325	$1,048,576	$105,324,533	$13,776,066
Alabama	2,704,515	777,684	0	1,625,517	301,315
Alaska	1,021,392	206,162	0	699,742	115,489
Arizona	2,973,755	1,308,049	142,349	1,288,855	234,503
Arkansas	1,645,442	524,103	4,219	956,019	161,100
California	25,266,899	6,771,427	0	16,684,098	1,811,375
Colorado	2,892,809	1,623,702	1,367	1,131,029	136,713
Connecticut	3,687,572	2,058,138	0	1,520,723	108,712
Delaware	566,146	138,341	0	387,592	40,213
District of Columbia	665,624	608,452	0	0	57,172
Florida	10,416,592	4,518,304	0	5,215,514	682,774
Georgia	5,417,738	2,209,594	0	2,853,492	354,653
Hawaii	945,327	21,617	0	850,017	73,693
Idaho	795,820	242,448	0	490,907	62,464
Illinois a/	9,269,492	5,711,910	0	2,941,988	615,593
Indiana	5,305,182	2,258,419	9,286	2,794,834	242,642
Iowa	2,211,510	1,027,875	11,348	1,059,434	112,852
Kansas	2,208,225	974,293	151,999	972,370	109,564
Kentucky	2,729,811	641,854	0	1,827,601	260,356
Louisiana	3,200,752	1,115,109	0	1,759,673	325,970
Maine	1,192,430	518,589	0	608,475	65,366
Maryland	4,565,842	2,647,847	0	1,705,473	212,522
Massachusetts	5,274,333	3,045,757	0	1,959,858	268,718
Michigan	9,054,147	6,098,938	8,561	2,424,039	522,610
Minnesota	4,300,519	1,620,715	121,176	2,376,069	182,558
Mississippi	1,599,374	465,165	2,081	866,680	265,448
Missouri	3,968,551	2,166,483	19,614	1,560,232	222,221
Montana	786,516	205,940	168,264	345,728	66,584
Nebraska	1,469,586	916,563	11,193	455,723	86,107
Nevada	1,006,832	551,526	0	416,217	39,089
New Hampshire	977,610	873,544	0	76,667	27,399
New Jersey a/	9,565,571	5,566,396	0	3,614,415	384,759
New Mexico	1,321,887	199,052	0	961,213	161,621
New York	21,362,779	11,195,604	52,090	9,091,432	1,023,652
North Carolina	4,995,253	1,265,059	0	3,301,219	328,975
North Dakota	515,073	222,326	8,569	232,350	51,828
Ohio	9,116,257	4,692,796	5,789	3,906,212	511,460
Oklahoma	2,356,528	754,225	47,683	1,440,005	114,615
Oregon	2,687,143	1,792,229	48,290	682,382	164,242
Pennsylvania	11,063,955	5,725,078	8,162	4,755,738	574,977
Rhode Island	866,151	471,041	0	353,329	41,781
South Carolina a/	2,856,421	1,156,397	30,113	1,427,317	242,593
South Dakota	532,388	318,465	7,004	146,649	60,270
Tennessee	3,034,270	1,365,144	0	1,372,661	296,466
Texas	15,407,772	7,478,471	143,966	6,770,503	1,014,833
Utah	1,420,359	515,622	0	810,174	94,563
Vermont	615,449	388,047	0	197,299	30,103
Virginia	5,462,332	3,354,318	0	1,810,903	297,111
Washington	4,698,535	1,045,570	72	3,385,318	267,575
West Virginia	1,599,534	409,788	251	1,064,629	124,866
Wisconsin	4,636,119	2,578,429	0	1,864,756	192,934
Wyoming	588,382	230,723	45,129	281,462	31,068
Outlying areas					
American Samoa	30,407	81	0	8,694	21,631
Guam	125,496	107,266	0	0	18,231
Northern Marianas	34,803	22	0	26,111	8,669
Puerto Rico	1,266,116	782	0	878,903	386,430
Virgin Islands	160,899	118,284	0	0	42,615

a/ Local revenues for these states were adjusted by NCES, affecting total revenues and the national total for local revenues and total revenues. See text for details.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data.

Table 7.--Percentage distribution of total revenues for public elementary and secondary schools, by source and state: School year 1990-91

State	Within-state percentage distribution			
	Local	Intermediate	State	Federal
United States a/	46.1	0.5	47.3	6.2
Alabama	28.8	0.0	60.1	11.1
Alaska	20.2	0.0	68.5	11.3
Arizona	44.0	4.8	43.3	7.9
Arkansas	31.9	0.3	58.1	9.8
California	26.8	0.0	66.0	7.2
Colorado	56.1	0.0	39.1	4.7
Connecticut	55.8	0.0	41.2	2.9
Delaware	24.4	0.0	68.5	7.1
District of Columbia	91.4	0.0	0.0	8.6
Florida	43.4	0.0	50.1	6.6
Georgia	40.8	0.0	52.7	6.5
Hawaii	2.3	0.0	89.9	7.8
Idaho	30.5	0.0	61.7	7.8
Illinois a/	61.6	0.0	31.7	6.6
Indiana	42.6	0.2	52.7	4.6
Iowa	46.5	0.5	47.9	5.1
Kansas	44.1	6.9	44.0	5.0
Kentucky	23.5	0.0	66.9	9.5
Louisiana	34.8	0.0	55.0	10.2
Maine	43.5	0.0	51.0	5.5
Maryland	58.0	0.0	37.4	4.7
Massachusetts	57.7	0.0	37.2	5.1
Michigan	67.4	0.1	26.8	5.8
Minnesota	37.7	2.8	55.3	4.2
Mississippi	29.1	0.1	54.2	16.6
Missouri	54.6	0.5	39.3	5.6
Montana	26.2	21.4	44.0	8.5
Nebraska	62.4	0.8	31.0	5.9
Nevada	54.8	0.0	41.3	3.9
New Hampshire	89.4	0.0	7.8	2.8
New Jersey a/	58.2	0.0	37.8	4.0
New Mexico	15.1	0.0	72.7	12.2
New York	52.4	0.2	42.6	4.8
North Carolina	27.3	0.0	66.1	6.6
North Dakota	43.2	1.7	45.1	10.1
Ohio	51.5	0.1	42.8	5.6
Oklahoma	32.0	2.0	61.1	4.9
Oregon	66.7	1.8	25.4	6.1
Pennsylvania	51.7	0.1	43.0	5.2
Rhode Island	54.4	0.0	40.8	4.8
South Carolina a/	40.5	1.1	50.0	8.5
South Dakota	59.8	1.3	27.5	11.3
Tennessee	45.0	0.0	45.2	9.8
Texas	48.5	0.9	43.9	6.6
Utah	36.3	0.0	57.0	6.7
Vermont	63.1	0.0	32.1	4.9
Virginia	61.4	0.0	33.2	5.4
Washington	22.3	0.0	72.1	5.7
West Virginia	25.6	0.0	66.6	7.8
Wisconsin	55.6	0.0	40.2	4.2
Wyoming	39.2	7.7	47.8	5.3
Outlying areas				
American Samoa	0.3	0.0	28.6	71.1
Guam	85.5	0.0	0.0	14.5
Northern Marianas	0.1	0.0	75.0	24.9
Puerto Rico	0.1	0.0	69.4	30.5
Virgin Islands	73.5	0.0	0.0	26.5

a/ Local revenues for these states are adjusted by NCES, affecting total revenues and the nationsl total for local revenues and total revenues.

NOTE: Details may not add to 100 percent due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 8.--Current expenditures for public elementary and secondary schools, by function and state: School year 1990-91

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	$201,549,624	$122,214,281	$70,419,509	$8,915,835
Alabama a/	2,475,216	1,538,723	726,957	209,537
Alaska	854,499	426,220	401,924	26,355
Arizona b/	2,469,415	1,464,485	879,406	125,525
Arkansas a/	1,510,092	870,282	470,274	169,536
California b/	22,748,218	13,267,159	8,559,560	921,499
Colorado b/	2,642,839	1,612,622	937,472	92,745
Connecticut b/	3,427,201	2,202,759	1,187,993	36,449
Delaware b/	534,003	339,212	184,805	9,986
District of Columbia a/	639,737	298,769	311,193	29,775
Florida	9,045,710	5,280,683	3,322,574	442,453
Georgia a/	4,804,225	2,995,394	1,528,858	279,973
Hawaii	827,579	503,312	270,394	53,873
Idaho a/	708,045	446,921	227,073	34,051
Illinois a/	8,932,538	5,204,112	3,411,815	316,611
Indiana a/	4,379,142	2,731,831	1,449,628	197,683
Iowa	2,136,561	1,281,171	763,712	91,679
Kansas a/	1,938,012	1,144,710	702,885	90,416
Kentucky b/	2,480,363	1,474,301	846,538	159,524
Louisiana a/	2,987,448	1,756,185	993,737	237,526
Maine b/	1,070,965	707,108	340,467	23,390
Maryland a/	4,184,858	2,569,556	1,476,953	138,349
Massachusetts a/	4,906,828	2,919,478	1,835,788	151,562
Michigan a/	8,545,805	4,919,688	3,374,380	251,737
Minnesota a/	3,740,820	2,389,218	1,203,615	147,987
Mississippi a/	1,510,552	947,173	435,125	128,254
Missouri	3,487,786	2,106,277	1,229,498	152,012
Montana	719,963	435,023	254,157	30,784
Nebraska b/	1,297,639	791,899	379,405	126,335
Nevada	864,379	512,678	324,115	27,585
New Hampshire	888,156	561,083	297,989	29,084
New Jersey b/	8,784,969	4,970,595	3,598,990	215,383
New Mexico b/	1,134,142	663,960	416,630	53,553
New York	19,514,583	13,055,859	5,884,940	573,784
North Carolina a/	4,544,112	2,848,755	1,404,150	291,207
North Dakota	460,581	277,585	146,073	36,923
Ohio	8,407,428	4,817,439	3,172,105	417,884
Oklahoma b/	2,078,673	1,304,005	652,516	122,152
Oregon	2,453,934	1,442,537	925,799	85,598
Pennsylvania a/	10,087,322	6,415,597	3,309,448	362,277
Rhode Island a/	823,655	536,199	264,673	22,784
South Carolina b/	2,493,524	1,473,165	802,126	218,232
South Dakota	481,304	293,254	158,993	29,057
Tennessee a/	2,903,209	1,788,871	928,176	186,161
Texas a/	13,695,327	8,270,015	4,561,672	863,640
Utah	1,235,916	801,456	359,153	75,306
Vermont a/	599,018	375,921	206,523	16,574
Virginia	4,891,212	2,952,146	1,751,932	187,135
Washington b/	3,906,529	2,334,707	1,383,976	187,846
West Virginia b/	1,473,744	895,048	491,964	86,732
Wisconsin	4,292,434	2,681,850	1,477,847	132,737
Wyoming	529,413	317,284	193,535	18,594
Outlying Areas				
American Samoa	24,946	11,239	9,450	4,256
Guam a/	122,170	59,689	53,884	8,597
Northern Marianas	32,987	24,110	6,165	2,712
Puerto Rico	1,187,261	810,124	184,663	192,474
Virgin Islands	119,950	68,125	44,594	7,230

a/ Instruction, support services and/or noninstruction expenditures were adjusted by NCES, affecting national totals for these expenditures. See text for details.

b/ Instruction, support services and/or noninstruction expenditures were adjusted by NCES, affecting current expenditures for these states and national totals. See text.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 9.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1990-91

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States	60.6	34.9	4.4
Alabama a/	62.2	29.4	8.5
Alaska	49.9	47.0	3.1
Arizona a/	59.3	35.6	5.1
Arkansas a/	57.6	31.1	11.2
California a/	58.3	37.6	4.1
Colorado a/	61.0	35.5	3.5
Connecticut a/	64.3	34.7	1.1
Delaware a/	63.5	34.6	1.9
District of Columbia	46.7	48.6	4.7
Florida	58.4	36.7	4.9
Georgia a/	62.3	31.8	5.8
Hawaii	60.8	32.7	6.5
Idaho a/	63.1	32.1	4.8
Illinois a/	58.3	38.2	3.5
Indiana a/	62.4	33.1	4.5
Iowa	60.0	35.7	4.3
Kansas a/	59.1	36.3	4.7
Kentucky a/	59.4	34.1	6.4
Louisiana a/	58.8	33.3	8.0
Maine a/	66.0	31.8	2.2
Maryland a/	61.4	35.3	3.3
Massachusetts a/	59.5	37.4	3.1
Michigan a/	57.6	39.5	2.9
Minnesota a/	63.9	32.2	4.0
Mississippi a/	62.7	28.8	8.5
Missouri	60.4	35.3	4.4
Montana	60.4	35.3	4.3
Nebraska a/	61.0	29.2	9.7
Nevada	59.3	37.5	3.2
New Hampshire	63.2	33.6	3.3
New Jersey a/	56.6	41.0	2.5
New Mexico a/	58.5	36.7	4.7
New York	66.9	30.2	2.9
North Carolina a/	62.7	30.9	6.4
North Dakota	60.3	31.7	8.0
Ohio	57.3	37.7	5.0
Oklahoma a/	62.7	31.4	5.9
Oregon	58.8	37.7	3.5
Pennsylvania a/	63.6	32.8	3.6
Rhode Island a/	65.1	32.1	2.8
South Carolina a/	59.1	32.2	8.8
South Dakota	60.9	33.0	6.0
Tennessee a/	61.6	32.0	6.4
Texas a/	60.4	33.3	6.3
Utah	64.8	29.1	6.1
Vermont a/	62.8	34.5	2.8
Virginia	60.4	35.8	3.8
Washington a/	59.8	35.4	4.8
West Virginia a/	60.7	33.4	5.9
Wisconsin	62.5	34.4	3.1
Wyoming	59.9	36.6	3.5
Outlying Areas			
American Samoa	45.1	37.9	17.1
Guam a/	48.9	44.1	7.0
Northern Marianas	73.1	18.7	8.2
Puerto Rico	68.2	15.6	16.2
Virgin Islands	56.8	37.2	6.0

a/ Instruction, support services and/or noninstruction expenditures were adjusted by NCES, affecting distribution ratios. See text for details.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 10.--Average daily attendance and current expenditures per pupil in attendance for public elementary and secondary schools, by function and state: School year 1990-91

State	Average daily attendance a/	Current expenditures per pupil in attendance			
		Total	Instruction	Support services	Non-instruction
United States	38,426,543	$5,245	$3,180	$1,833	$232
Alabama b/	682,524	3,627	2,254	1,065	307
Alaska	102,585	8,330	4,155	3,918	257
Arizona b/	573,140	4,309	2,555	1,534	219
Arkansas b/	408,145	3,700	2,132	1,152	415
California b/	5,065,647	4,491	2,619	1,690	182
Colorado b/	521,899	5,064	3,090	1,796	178
Connecticut b/	450,808	7,602	4,886	2,635	81
Delaware b/	91,052	5,865	3,725	2,030	110
District of Columbia	69,092	9,259	4,324	4,504	431
Florida	1,714,394	5,276	3,080	1,938	258
Georgia b/	1,075,728	4,466	2,785	1,421	260
Hawaii	160,193	5,166	3,142	1,688	336
Idaho b/	209,085	3,386	2,138	1,086	163
Illinois b/	1,618,101	5,520	3,216	2,109	196
Indiana b/	888,177	4,930	3,076	1,632	223
Iowa	456,614	4,679	2,806	1,673	201
Kansas b/	397,609	4,874	2,879	1,768	227
Kentucky b/	569,713	4,354	2,588	1,486	280
Louisiana b/	720,551	4,146	2,437	1,379	330
Maine b/	196,229	5,458	3,603	1,735	119
Maryland b/	637,370	6,566	4,031	2,317	217
Massachusetts b/	770,802	6,366	3,788	2,382	197
Michigan b/	1,452,700	5,883	3,387	2,323	173
Minnesota b/	714,072	5,239	3,346	1,686	207
Mississippi b/	474,029	3,187	1,998	918	271
Missouri	733,680	4,754	2,871	1,676	207
Montana	138,341	5,204	3,145	1,837	223
Nebraska b/	257,587	5,038	3,074	1,473	490
Nevada	185,755	4,653	2,760	1,745	149
New Hampshire	156,579	5,672	3,583	1,903	186
New Jersey b/	1,016,159	8,645	4,892	3,542	212
New Mexico b/	291,215	3,895	2,280	1,431	184
New York	2,278,531	8,565	5,730	2,583	252
North Carolina b/	1,012,613	4,488	2,813	1,387	288
North Dakota	109,691	4,199	2,531	1,332	337
Ohio	1,603,025	5,245	3,005	1,979	261
Oklahoma b/	548,387	3,791	2,378	1,190	223
Oregon	431,806	5,683	3,341	2,144	198
Pennsylvania b/	1,542,077	6,541	4,160	2,146	235
Rhode Island b/	129,856	6,343	4,129	2,038	175
South Carolina b/	573,138	4,351	2,570	1,400	381
South Dakota	121,403	3,965	2,416	1,310	239
Tennessee b/	767,738	3,782	2,330	1,209	242
Texas b/	3,085,648	4,438	2,680	1,478	280
Utah	417,609	2,960	1,919	860	180
Vermont b/	88,901	6,738	4,229	2,323	186
Virginia	1,011,513	4,836	2,919	1,732	185
Washington b/	781,371	5,000	2,988	1,771	240
West Virginia b/	300,067	4,911	2,983	1,640	289
Wisconsin	731,088	5,871	3,668	2,021	182
Wyoming	92,506	5,723	3,430	2,092	201
Outlying Areas					
American Samoa	12,272	2,033	916	770	347
Guam b/	25,330	4,823	2,356	2,127	339
Northern Marianas	6,062	5,442	3,977	1,017	447
Puerto Rico	597,418	1,987	1,356	309	322
Virgin Islands	19,984	6,002	3,409	2,232	362

a/ Average Daily Attendance (ADA) is not comparable among states because of various statutory reporting procedures.

b/ Instruction, support services, noninstruction and/or total current expenditures were adjusted by NCES, affecting expenditures per pupil in attendance. See text for details.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 11.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1990-91

State	Membership as of fall 1990	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Non-instruction
United States	41,216,683	$4,890	$2,965	$1,709	$216
Alabama a/	721,806	3,429	2,132	1,007	290
Alaska	113,903	7,502	3,742	3,529	231
Arizona a/	639,853	3,859	2,289	1,374	196
Arkansas a/	436,286	3,461	1,995	1,078	389
California a/	4,950,474	4,595	2,680	1,729	186
Colorado a/	574,213	4,603	2,808	1,633	162
Connecticut a/	469,123	7,306	4,695	2,532	78
Delaware a/	99,658	5,358	3,404	1,854	100
District of Columbia	80,694	7,928	3,702	3,856	369
Florida	1,861,592	4,859	2,837	1,785	238
Georgia a/	1,151,687	4,171	2,601	1,327	243
Hawaii	171,708	4,820	2,931	1,575	314
Idaho a/	220,840	3,206	2,024	1,028	154
Illinois a/	1,821,407	4,304	2,857	1,873	174
Indiana a/	954,525	4,588	2,862	1,519	207
Iowa	483,652	4,418	2,649	1,579	190
Kansas a/	437,034	4,434	2,619	1,608	207
Kentucky a/	636,401	3,897	2,317	1,330	251
Louisiana a/	784,757	3,807	2,238	1,266	303
Maine a/	215,149	4,978	3,287	1,582	109
Maryland a/	715,176	5,852	3,593	2,065	193
Massachusetts a/	834,314	5,881	3,499	2,200	182
Michigan a/	1,584,431	5,394	3,105	2,130	159
Minnesota a/	756,374	4,946	3,159	1,591	196
Mississippi a/	502,417	3,007	1,885	866	255
Missouri	816,558	4,271	2,579	1,506	186
Montana	152,974	4,706	2,844	1,661	201
Nebraska a/	274,081	4,735	2,889	1,384	461
Nevada	201,316	4,294	2,547	1,610	137
New Hampshire	172,785	5,140	3,247	1,725	168
New Jersey a/	1,089,646	8,062	4,562	3,303	198
New Mexico a/	301,881	3,757	2,199	1,380	177
New York	2,598,337	7,510	5,025	2,265	221
North Carolina a/	1,086,871	4,181	2,621	1,292	268
North Dakota	117,825	3,909	2,356	1,240	313
Ohio	1,771,089	4,747	2,720	1,791	236
Oklahoma a/	579,087	3,590	2,252	1,127	211
Oregon	472,394	5,195	3,054	1,960	181
Pennsylvania a/	1,667,834	6,048	3,847	1,984	217
Rhode Island a/	138,813	5,934	3,863	1,907	164
South Carolina a/	622,112	4,008	2,368	1,289	351
South Dakota	129,164	3,726	2,270	1,231	225
Tennessee a/	824,595	3,521	2,169	1,126	226
Texas a/	3,382,887	4,048	2,445	1,348	255
Utah	446,652	2,767	1,794	804	169
Vermont a/	95,762	6,255	3,926	2,157	173
Virginia	998,601	4,898	2,956	1,754	187
Washington a/	839,709	4,652	2,780	1,648	224
West Virginia a/	322,389	4,571	2,776	1,526	269
Wisconsin	797,621	5,382	3,362	1,853	166
Wyoming	98,226	5,390	3,230	1,970	189
Outlying Areas					
American Samoa	12,463	2,002	902	758	342
Guam a/	26,391	4,629	2,262	2,042	326
Northern Marianas	6,449	5,115	3,739	956	420
Puerto Rico	644,734	1,841	1,257	286	299
Virgin Islands	21,750	5,515	3,132	2,050	332

a/ Instruction, support services and/or noninstruction expenditures were adjusted by NCES, affecting expenditures per pupil. See text for details.

NOTE: Detail may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 12.--Employee expenditures, including salaries and employee benefits for instruction and support services for public elementary and secondary schools, by state: School year 1990-91

[In thousands of dollars]

	Total employee expenditures	Salaries for instruction	Salaries for support services	Employee benefits for instruction	Employee benefits for support services
United States	162,257,128	90,627,831	38,670,241	22,350,979	10,608,077
Alabama	1,961,541	1,182,802	420,627	264,252	93,860
Alaska	657,763	313,184	217,753	66,611	60,216
Arizona a/	2,032,415	1,204,115	529,139	194,736	104,425
Arkansas a/	1,156,188	668,542	266,660	155,350	65,637
California a/	18,807,756	10,002,472	5,188,470	2,218,640	1,398,173
Colorado	2,166,164	1,254,170	544,333	249,389	118,271
Connecticut a/	2,889,712	1,596,080	629,692	466,962	196,979
Delaware a/	438,757	244,166	92,054	73,942	28,595
District of Columbia a	519,903	239,073	193,436	43,806	43,588
Florida	7,290,578	3,626,444	1,939,330	1,093,115	631,689
Georgia a/	3,965,367	2,200,190	890,780	644,721	229,675
Hawaii	639,016	372,427	142,787	89,337	34,465
Idaho a/	568,713	327,185	122,597	85,091	33,840
Illinois a/	7,097,427	4,047,128	1,881,276	735,596	433,427
Indiana a/	3,542,541	2,031,635	786,072	522,623	202,211
Iowa	1,739,960	986,128	442,181	213,950	97,701
Kansas a/	1,552,795	905,515	401,373	167,326	78,581
Kentucky a/	2,025,837	1,212,204	466,124	211,345	136,164
Louisiana a/	2,383,434	1,301,914	537,309	366,853	177,358
Maine a/	836,753	504,252	171,183	111,526	49,792
Maryland a/	3,510,776	1,828,391	833,790	559,662	288,933
Massachusetts a/	3,550,788	2,193,013	817,641	275,106	265,029
Michigan a/	7,170,175	3,533,939	1,862,881	1,129,466	643,890
Minnesota	2,980,152	1,777,104	615,998	439,938	147,111
Mississippi a/	1,195,532	758,065	254,441	137,182	45,844
Missouri	2,700,700	1,617,757	673,131	277,060	132,752
Montana	528,953	306,898	117,963	73,939	30,153
Nebraska a/	988,797	594,231	212,548	133,890	48,129
Nevada	726,366	386,102	187,330	101,192	51,742
New Hampshire	662,941	415,430	134,681	70,551	42,279
New Jersey a/	6,520,638	3,737,092	1,663,321	769,709	350,516
New Mexico a/	863,736	493,948	206,414	115,647	47,727
New York	16,179,033	9,578,987	3,123,329	2,700,119	776,598
North Carolina	3,777,255	2,193,096	867,364	516,632	200,163
North Dakota	346,524	205,978	73,677	49,051	17,818
Ohio	6,736,292	3,497,204	1,714,405	979,552	545,131
Oklahoma a/	1,686,227	998,778	377,203	225,197	85,049
Oregon	1,966,844	946,880	461,526	361,007	197,431
Pennsylvania a/	7,938,701	4,137,815	1,546,930	1,622,720	631,236
Rhode Island a/	678,336	386,040	146,917	105,350	40,029
South Carolina a/	1,984,809	1,140,812	467,824	256,583	119,590
South Dakota	362,228	216,123	85,356	43,064	17,685
Tennessee a/	2,279,130	1,355,457	489,564	238,449	195,660
Texas a/	10,773,914	6,635,035	2,657,290	988,909	492,680
Utah	1,002,241	564,003	189,356	184,503	64,378
Vermont a/	443,829	260,500	95,945	62,753	24,630
Virginia	4,169,593	2,223,624	1,057,172	592,632	296,165
Washington	3,192,794	1,676,920	799,565	487,681	228,629
West Virginia a/	1,229,354	629,362	277,943	223,393	98,656
Wisconsin	3,414,353	1,893,068	687,768	596,437	237,079
Wyoming	423,497	226,555	107,793	58,434	30,715
Outlying Areas					
American Samoa	16,600	8,481	5,872	1,318	929
Guam a/	102,734	50,017	39,092	7,650	5,976
Northern Marianas	22,871	15,935	2,626	3,621	690
Puerto Rico	812,787	675,780	36,002	95,052	5,952
Virgin Islands	97,690	55,526	26,401	10,383	5,380

a/ Salaries and/or employee benefits were adjusted by NCES, affecting total employee expenditures. See text for details.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 13.--Facilities acquisition and debt service expenditures for public elementary and secondary schools, by state: School year 1990-91

[In thousands of dollars]

State	Facilities acquisition expenditures	Debt service expenditures	
		Interest on debt	Redemption of principal
United States	$15,633,083	$4,314,321	$5,275,289
Alabama	164,985	37,566	41,093
Alaska	38,176	61,024	85,514
Arizona	433,093	134,665	162,110
Arkansas	77,643	35,575	42,064
California a/	2,030,681	179,730	216,359
Colorado	276,125	101,437	58,528
Connecticut	6,666	66,168	88,439
Delaware a/	21,571	4,729	11,633
District of Columbia b/	34,940	5,231	6,981
Florida	1,607,725	242,259	214,872
Georgia	444,752	75,612	47,145
Hawaii	51,203	24,783	29,506
Idaho	67,943	13,612	20,316
Illinois	447,419	190,907	285,576
Indiana	359,711	250,375	28,450
Iowa	149,493	25,080	29,753
Kansas	67,419	34,701	31,824
Kentucky	77,491	53,916	53,210
Louisiana	127,725	92,764	101,299
Maine	109,316	26,530	35,348
Maryland	303,882	38,289	52,025
Massachusetts a/	51,494	57,239	119,625
Michigan	530,561	206,568	219,617
Minnesota	443,831	75,884	106,600
Mississippi	76,528	28,130	37,438
Missouri	309,771	75,256	81,797
Montana	47,772	11,394	14,035
Nebraska	107,208	19,950	35,577
Nevada	291,226	33,687	36,883
New Hampshire a/	74,806	26,201	31,541
New Jersey a/	116,765	76,983	108,706
New Mexico a/	127,955	16,803	32,276
New York	1,648,964	275,576	375,304
North Carolina b/	521,068	249,476	332,918
North Dakota	10,099	6,186	8,376
Ohio	394,543	128,154	503,490
Oklahoma a/	210,964	11,577	13,936
Oregon	109,684	39,073	64,161
Pennsylvania	27,721	248,789	379,958
Rhode Island	3,414	15,674	10,612
South Carolina	256,144	85,812	113,248
South Dakota	47,222	5,640	5,571
Tennessee a/	124,119	17,111	15,382
Texas	1,535,928	530,261	551,205
Utah	104,627	35,202	52,346
Vermont	29,773	6,207	11,720
Virginia	497,108	109,203	136,557
Washington	612,812	147,031	117,226
West Virginia a/	58,478	12,834	15,465
Wisconsin	333,267	54,141	86,399
Wyoming	31,270	13,331	15,279
Outlying Areas			
American Samoa	1,615	0	0
Guam	0	0	0
Northern Marianas	0	0	0
Puerto Rico	3,488	0	0
Virgin Islands	5,927	0	0

a/ Facilities acquisition and/or debt service expenditures adjusted by NCES. See text.
b/ Facilities acquisition and/or debt service expenditures imputed by NCES.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 14.--Total education, current, facilities acquisition, community services, direct cost and property expenditures, by state: School year 1990-91

[In thousands of dollars]

State	Total education expenditures	Current expenditures	Facilities acquisition expenditures	Community services expenditures	Direct cost expenditures	Property expenditures (excluding facilities acquisition)
United States	$224,525,979	$201,549,624	$15,633,083	$958,726	$2,246,716	$4,137,830
Alabama a/	2,705,632	2,475,216	164,985	4,289	29,577	31,566
Alaska	914,291	854,499	38,176	4,606	0	17,011
Arizona a/	3,034,499	2,469,415	433,093	9,893	1,803	120,294
Arkansas	1,642,258	1,510,092	77,643	1,944	5,221	47,356
California a/	25,641,797	22,748,218	2,030,681	103,717	335,632	423,550
Colorado a/	2,960,187	2,642,839	276,125	5,286	0	35,938
Connecticut a/	3,473,936	3,427,201	6,666	0	0	40,070
Delaware a/	580,616	534,003	21,571	6,303	3,946	14,793
District of Columbia b/	692,718	639,737	34,940	0	6,105	11,936
Florida a/	11,096,053	9,045,710	1,607,725	69,672	234,523	138,423
Georgia	5,519,589	4,804,225	444,752	89,281	48,103	133,227
Hawaii	935,679	827,579	51,203	19,879	8,297	28,721
Idaho	795,702	708,045	67,943	669	288	18,757
Illinois	9,687,873	8,932,538	447,419	55,714	17,374	234,828
Indiana	4,873,395	4,379,142	359,711	7,635	22,705	104,202
Iowa	2,339,092	2,136,561	149,493	1,519	1,254	50,263
Kansas a/	2,080,191	1,938,012	67,419	279	2,094	72,387
Kentucky a/	2,617,020	2,480,363	77,491	1,282	2,677	55,206
Louisiana	3,181,587	2,987,448	127,725	3,211	13,344	49,858
Maine a/	1,213,178	1,070,965	109,316	551	11,662	20,685
Maryland	4,554,717	4,184,858	303,882	10,948	10,294	44,735
Massachusetts a/	5,024,856	4,906,828	51,494	8,440	31,889	26,206
Michigan	9,623,829	8,545,805	530,561	89,485	242,911	215,067
Minnesota	4,405,912	3,740,820	443,831	103,109	39,200	78,952
Mississippi	1,629,736	1,510,552	76,528	4,314	2,862	35,478
Missouri	4,010,242	3,487,786	309,771	26,723	27,598	158,364
Montana	791,474	719,963	47,772	1,177	2,914	19,648
Nebraska a/	1,436,520	1,297,639	107,208	534	924	30,215
Nevada	1,186,581	864,379	291,226	17	4,711	26,248
New Hampshire	976,795	888,156	74,806	929	1,982	10,922
New Jersey a/	9,097,066	8,784,969	116,765	5,371	98,374	91,587
New Mexico a/	1,273,658	1,134,142	127,955	6,200	33	5,328
New York	21,839,075	19,514,583	1,648,964	63,634	342,675	269,220
North Carolina a/	5,138,942	4,544,112	521,068	23,176	75	50,511
North Dakota	484,921	460,581	10,099	901	2,767	10,574
Ohio	9,206,039	8,407,428	394,543	24,786	116,570	262,713
Oklahoma a/	2,306,287	2,078,673	210,964	1,753	5	14,893
Oregon	2,619,022	2,453,934	109,684	6,023	1,201	48,181
Pennsylvania	10,509,075	10,087,322	27,721	58,499	205,894	129,640
Rhode Island a/	841,742	823,655	3,414	336	4,407	9,930
South Carolina a/	2,848,626	2,493,524	256,144	16,972	22,724	59,262
South Dakota	551,241	481,304	47,222	335	1,086	21,293
Tennessee a/	3,269,048	2,903,209	124,119	9,114	164,023	68,582
Texas a/	15,617,348	13,695,327	1,535,928	36,364	5,656	344,074
Utah	1,387,308	1,235,916	104,627	22,445	0	24,320
Vermont	642,830	599,018	29,773	1,251	1,827	10,960
Virginia	5,597,771	4,891,212	497,108	5,970	73,717	129,763
Washington a/	4,738,512	3,906,529	612,812	16,711	60,856	141,603
West Virginia a/	1,586,763	1,473,744	58,478	5,342	14,445	34,754
Wisconsin a/	4,763,890	4,292,434	333,267	21,107	19,697	97,384
Wyoming	580,861	529,413	31,270	1,030	793	18,355
Outlying Areas						
American Samoa	28,390	24,946	1,615	0	1,234	596
Guam	125,777	122,170	0	0	0	3,606
Northern Marianas	36,193	32,987	0	0	0	3,206
Puerto Rico	1,209,031	1,187,261	3,488	0	8,536	9,746
Virgin Islands	146,788	119,950	5,927	0	1,999	18,912

a/ One or more expenditures have been adjusted by NCES, affecting national totals. See text for details.
b/ Facilities acquisition expenditures imputed by NCES, affecting national totals. See text for details.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

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Appendix A

Public Elementary and Secondary State Aggregate Data,
for School Years 1990-91 and 1989-90
Revised Final Tabulations

This appendix includes revised final information from state education agencies for the 1990-91 school year for nonfiscal data and school year 1989-90 for finance data. These data were incorporated into the Common Core of Data (CCD) files as of March 22, 1993. Data for this report were provided by state education agencies (SEAs). The sources of data for this report are the State Nonfiscal Survey of Public Elementary and Secondary Education, and The National Public Education Financial Survey of the CCD series.

Refer to the methodology section for a description of the adjustments and methods of imputation that were used in these tables.

Table A1.--Public school membership, by grade and state: Fall 1990

State	Total	Pre-kindergarten a/	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
United States	41,216,683	---	3,306,329	3,499,434	3,327,454	3,296,720	3,248,065	3,197,343
Alabama	721,806	---	54,067	60,230	57,414	60,713	58,666	60,227
Alaska	113,903	1,713	10,107	10,550	9,491	9,795	9,487	9,056
Arizona	639,853	1,693	53,839	58,668	55,782	55,210	53,041	51,912
Arkansas	436,286	---	34,052	35,348	34,374	34,295	34,438	34,822
California	4,950,474	---	423,740	432,694	419,469	409,839	399,293	384,483
Colorado	574,213	4,351	46,337	49,319	49,002	48,438	47,341	45,685
Connecticut	469,123	5,185	40,594	42,607	38,656	37,701	36,333	35,313
Delaware	99,658	344	7,980	8,938	8,421	8,212	8,236	7,892
District of Columbia	80,694	4,215	6,417	7,526	6,752	6,454	6,100	5,593
Florida	1,861,592	20,184	163,209	165,375	159,653	155,946	150,965	144,778
Georgia	1,151,687	604	97,208	99,109	96,668	97,977	96,123	95,500
Hawaii	171,708	---	13,898	14,255	13,953	13,534	13,124	12,791
Idaho	220,840	919	15,676	17,806	17,726	18,090	17,825	18,117
Illinois	1,821,407	34,303	139,976	145,354	134,153	134,540	135,844	139,366
Indiana	954,525	967	68,024	78,849	74,411	75,033	74,634	75,171
Iowa	483,652	4,747	38,778	37,117	37,192	37,022	37,642	37,408
Kansas	437,034	1,627	36,221	36,946	35,932	35,410	35,429	34,443
Kentucky	636,401	6,310	46,972	50,976	48,865	49,131	49,832	50,669
Louisiana	784,757	7,324	65,305	66,649	61,544	61,972	61,077	60,122
Maine	215,149	1,801	19,107	18,081	17,389	16,866	16,589	15,869
Maryland	715,176	14,360	56,617	61,911	60,252	59,120	57,228	54,921
Massachusetts	834,314	7,567	73,481	73,231	67,497	66,331	64,246	62,465
Michigan	1,584,431	10,785	141,656	129,986	121,820	119,895	117,560	115,862
Minnesota	756,374	7,171	64,264	62,462	61,467	61,664	61,026	59,550
Mississippi	502,417	997	37,568	42,762	40,357	40,998	41,820	40,829
Missouri	816,558	---	66,154	67,283	66,415	63,715	63,904	64,754
Montana	152,974	533	12,326	13,236	12,345	12,372	12,438	12,209
Nebraska	274,081	2,062	22,751	22,655	22,051	22,297	22,507	22,037
Nevada	201,316	421	16,737	18,249	17,866	17,399	16,985	16,472
New Hampshire	172,785	696	7,467	18,451	15,515	15,043	14,594	13,855
New Jersey	1,089,646	6,998	83,551	89,942	83,650	82,307	80,288	79,402
New Mexico	301,881	1,406	23,280	25,404	24,694	23,817	23,323	22,799
New York	2,598,337	29,187	193,972	213,664	201,601	195,150	190,245	185,355
North Carolina	1,086,871	3,050	88,176	88,598	85,335	85,200	83,652	83,397
North Dakota	117,825	691	9,547	9,631	9,747	9,659	9,614	9,225
Ohio	1,771,089	---	145,294	145,857	139,197	140,432	141,402	140,892
Oklahoma	579,087	2,555	45,904	56,049	48,564	48,164	46,615	45,632
Oregon	472,394	1,254	35,715	40,492	39,201	37,717	37,106	37,581
Pennsylvania	1,667,834	2,846	127,628	139,099	129,628	127,986	125,666	123,365
Rhode Island	138,813	364	10,559	13,511	11,272	11,101	10,812	10,489
South Carolina	622,112	---	43,087	55,440	50,924	51,622	51,339	51,210
South Dakota	129,164	547	10,681	10,731	10,420	10,700	10,707	10,692
Tennessee	824,595	---	63,739	70,992	64,341	65,497	64,676	63,404
Texas	3,382,887	92,172	257,586	299,112	279,347	274,868	274,159	269,767
Utah	446,652	1,920	33,166	34,741	35,265	36,903	36,435	37,236
Vermont	95,762	681	8,087	9,014	8,379	7,983	7,788	7,696
Virginia	998,601	1,609	84,583	83,834	78,924	78,461	77,165	75,806
Washington	839,709	3,285	67,654	71,848	71,585	71,166	69,715	67,705
West Virginia	322,389	610	22,241	23,348	23,461	24,164	24,302	24,914
Wisconsin	797,621	13,265	63,539	63,140	61,526	60,775	60,794	60,509
Wyoming	98,226	---	7,812	8,364	7,961	8,036	7,935	8,096
Outlying areas								
American Samoa	12,463	1,284	963	990	942	930	850	889
Guam	26,391	375	2,268	2,414	2,191	2,227	2,187	2,050
Northern Marianas	6,449	345	406	554	569	535	534	522
Puerto Rico	644,734	701	34,596	55,609	52,520	54,004	56,099	55,713
Virgin Islands	21,750	---	1,543	1,821	1,744	1,837	1,766	1,683

See footnotes at end of table.

Table A1.--Public school membership, by grade and state: Fall 1990--continued

State	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Ungraded a/
United States	3,110,172	3,066,898	2,979,123	3,168,630	2,895,549	2,611,633	2,381,083	---
Alabama	58,794	59,962	57,024	57,318	49,923	45,437	42,031	---
Alaska	8,665	8,466	7,967	8,114	7,306	6,700	6,486	---
Arizona	49,763	47,832	45,802	46,369	42,359	37,043	34,645	5,895
Arkansas	33,913	34,729	34,384	32,696	31,649	29,424	27,734	4,428
California	363,538	359,008	347,479	381,573	361,594	315,322	244,142	108,300
Colorado	43,899	42,201	41,075	42,553	39,863	36,614	33,582	3,953
Connecticut	34,220	33,458	32,382	33,381	31,186	29,289	27,859	10,959
Delaware	7,680	7,647	7,256	7,869	7,424	5,862	5,897	---
District of Columbia	5,145	5,493	5,172	4,958	5,221	4,298	3,481	3,869
Florida	139,866	136,337	133,621	148,396	134,193	114,293	94,776	---
Georgia	91,628	88,006	86,259	94,889	77,292	68,045	62,379	---
Hawaii	12,234	11,251	11,397	12,319	10,752	10,543	9,234	12,423
Idaho	17,904	17,615	17,243	16,670	15,691	14,622	13,095	1,841
Illinois	134,204	129,512	128,637	132,303	127,060	114,080	105,541	86,534
Indiana	73,821	74,194	73,258	76,671	69,676	63,254	62,740	13,822
Iowa	35,885	35,361	34,930	34,768	34,067	31,688	30,928	16,119
Kansas	32,901	32,068	31,743	32,051	29,629	27,258	26,089	9,287
Kentucky	49,694	49,803	48,141	50,958	45,483	39,689	37,577	12,301
Louisiana	63,081	59,926	53,507	59,564	49,407	42,529	37,983	34,767
Maine	15,946	15,809	15,154	15,726	15,238	14,283	13,817	3,474
Maryland	53,811	51,722	49,864	52,363	46,389	42,627	40,529	13,462
Massachusetts	60,813	60,284	58,818	60,803	59,154	56,639	53,484	9,501
Michigan	114,673	113,342	109,328	119,079	108,067	99,540	91,769	71,069
Minnesota	57,052	56,483	54,417	54,058	54,357	51,079	51,324	---
Mississippi	38,644	40,762	28,063	37,440	33,177	28,303	26,411	14,286
Missouri	64,024	63,566	61,455	63,605	59,145	53,352	49,925	9,261
Montana	11,543	11,830	11,514	11,370	10,627	9,930	9,609	1,092
Nebraska	20,892	20,602	20,226	20,061	19,837	18,423	17,680	---
Nevada	15,415	14,920	14,623	14,072	13,530	12,614	11,197	816
New Hampshire	13,299	12,974	12,610	12,680	11,881	11,334	10,408	1,978
New Jersey	78,340	76,512	74,839	77,549	73,713	70,029	67,716	64,810
New Mexico	21,390	21,487	20,487	22,366	20,661	17,938	15,454	17,375
New York	183,282	184,451	178,389	205,901	188,101	167,323	142,514	139,202
North Carolina	83,070	83,036	82,523	87,422	79,885	70,712	65,720	17,095
North Dakota	8,917	9,014	8,898	8,581	8,338	8,003	7,960	---
Ohio	136,945	135,348	132,213	143,585	129,741	121,578	118,605	---
Oklahoma	44,160	43,622	42,319	41,890	38,273	37,855	35,671	1,814
Oregon	36,821	36,694	35,253	36,213	33,874	31,186	30,018	3,269
Pennsylvania	123,240	123,291	119,563	129,283	120,110	113,014	108,592	54,523
Rhode Island	10,132	10,125	9,894	10,154	9,661	8,830	8,167	3,742
South Carolina	50,983	49,576	47,852	53,237	43,969	37,480	35,393	---
South Dakota	10,132	9,992	9,530	9,240	8,676	7,989	7,758	1,369
Tennessee	63,180	64,137	61,382	64,514	59,724	53,196	49,050	16,763
Texas	261,986	255,540	246,418	273,922	224,440	195,180	178,390	---
Utah	36,267	33,060	34,551	32,933	30,365	28,697	26,263	8,850
Vermont	7,305	7,085	6,842	6,398	5,968	5,612	5,424	1,500
Virginia	75,177	73,981	73,403	77,527	68,860	62,503	61,328	25,440
Washington	65,388	62,628	61,623	61,562	58,866	54,828	51,856	---
West Virginia	24,035	26,867	26,175	25,500	24,630	22,914	22,045	7,183
Wisconsin	58,543	57,860	56,244	59,058	59,394	55,963	54,562	12,449
Wyoming	7,932	7,429	7,376	7,118	7,123	6,689	6,245	110
Outlying areas								
American Samoa	826	853	863	874	833	691	599	76
Guam	1,890	1,878	1,796	2,512	1,861	1,553	1,120	69
Northern Marianas	455	530	468	432	390	383	326	---
Puerto Rico	54,028	56,639	51,702	46,721	44,563	38,020	31,496	12,323
Virgin Islands	1,602	2,100	1,584	1,496	1,389	1,114	1,128	943

a/ National totals are omitted for prekindergarten and ungraded students because of noncomparability of data across states. These values are included total membership.

--- Data missing or not applicable.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

Table A2.--Public school student-teacher ratio, student membership, and teachers, by grade level and state: Fall 1990

State	Student-teacher ratio	Total membership	Teachers				
			Total teachers	Pre-kindergarten teachers /a	Kindergarten teachers /a	Teachers of grades 1 to 12	Teachers of ungraded classes /a
United States	17.2	41,216,683	2,398,169	---	---	2,125,287	---
Alabama	19.9	721,806	36,266	---	3,195	33,071	---
Alaska	17.0	113,903	6,710	42	310	6,358	---
Arizona	19.4	639,853	32,987	42	1,338	31,607	---
Arkansas	16.8	436,286	25,984	---	1,761	24,081	142
California	22.8	4,950,474	217,228	---	14,402	199,872	2,954
Colorado	17.8	574,213	32,342	109	1,158	31,075	---
Connecticut	13.5	469,123	34,785	269	1,327	28,561	4,628
Delaware	16.7	99,658	5,961	33	203	5,725	---
District of Columbia	13.6	80,694	5,950	207	319	5,288	136
Florida	17.2	1,861,592	108,088	479	6,550	82,030	19,029
Georgia	18.3	1,151,687	63,058	32	4,483	58,543	---
Hawaii	18.9	171,708	9,083	---	---	8,069	1,014
Idaho	19.6	220,840	11,254	51	428	10,681	94
Illinois	16.7	1,821,407	108,775	793	3,982	87,061	16,939
Indiana	17.4	954,525	54,806	36	1,905	48,155	4,710
Iowa	15.6	483,652	31,045	324	1,551	28,119	1,051
Kansas	15.0	437,034	29,140	100	990	24,933	3,117
Kentucky	17.3	636,401	36,777	290	1,237	35,250	---
Louisiana	17.3	784,757	45,401	142	3,013	34,443	7,803
Maine	13.9	215,149	15,513	---	---	15,513	---
Maryland	16.8	715,176	42,562	278	1,418	40,866	---
Massachusetts	15.4	834,314	54,003	---	1,570	44,927	7,506
Michigan	19.8	1,584,431	80,008	389	3,298	66,772	9,549
Minnesota	17.4	756,374	43,574	34	1,465	42,075	---
Mississippi	17.9	502,417	28,062	15	1,336	25,798	913
Missouri	15.6	816,558	52,359	299	2,246	49,814	---
Montana	15.9	152,974	9,613	---	---	9,613	---
Nebraska	14.6	274,081	18,764	131	1,443	17,190	---
Nevada	19.4	201,316	10,373	---	432	8,745	1,196
New Hampshire	16.2	172,785	10,637	55	230	10,352	---
New Jersey	13.6	1,089,646	79,886	216	2,486	67,549	9,635
New Mexico	18.1	301,881	16,703	48	745	13,169	2,741
New York	14.7	2,598,337	176,390	1,694	6,913	141,462	26,321
North Carolina	16.9	1,086,871	64,283	210	4,376	49,896	9,801
North Dakota	15.5	117,825	7,591	71	282	7,238	---
Ohio	17.2	1,771,089	103,088	119	3,364	99,605	---
Oklahoma	15.6	579,087	37,221	67	1,217	32,108	3,829
Oregon	18.0	472,394	26,174	47	919	24,308	900
Pennsylvania	16.6	1,667,834	100,275	---	---	88,962	11,313
Rhode Island	14.6	138,813	9,522	63	299	7,920	1,240
South Carolina	16.8	622,112	36,963	386	1,113	35,464	---
South Dakota	15.2	129,164	8,511	11	349	7,582	569
Tennessee	19.2	824,595	43,051	---	---	43,051	---
Texas	15.4	3,382,887	219,298	2,484	10,828	205,986	---
Utah	25.0	446,652	17,884	55	683	14,908	2,238
Vermont	13.2	95,762	7,257	60	272	6,188	737
Virginia	15.7	998,601	63,638	82	3,107	59,853	596
Washington	20.1	839,709	41,764	---	---	38,002	3,762
West Virginia	15.0	322,389	21,476	45	801	17,085	3,545
Wisconsin	16.2	797,621	49,302	312	1,910	44,690	2,390
Wyoming	14.5	98,226	6,784	---	221	5,674	889
Outlying areas							
American Samoa	18.8	12,463	662	60	35	514	53
Guam	17.1	26,391	1,543	20	113	1,388	22
Northern Marianas	15.5	6,449	416	17	10	389	---
Puerto Rico	18.8	644,734	34,260	73	1,018	31,098	2,071
Virgin Islands	13.8	21,750	1,575	---	70	1,375	130

a National totals are omitted for prekindergarten and kindergarten teachers and teachers of ungraded classes because of noncomparability of data across States. These counts are included in total teachers. See text for details.

--- Data missing or not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

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Table A3.--Number of staff employed by public school systems and percentage of total staff, by category and state: Fall 1990

State	Total staff	Instructional staff				Administrative staff			
		Teachers		Instructional aides		Officials and administrators		School administrators	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
United States	4,482,419	2,398,169	53.5	395,959	8.8	75,868	1.7	127,417	2.8
Alabama	74,462	36,266	48.7	4,340	5.8	300	0.4	2,426	3.3
Alaska	13,327	6,710	50.3	1,512	11.3	1,198	9.0	406	3.0
Arizona	63,485	32,987	52.0	5,190	8.2	968	1.5	1,424	2.2
Arkansas	49,746	25,984	52.2	3,858	7.8	695	1.4	1,909	3.8
California	419,776	217,228	51.7	53,996	12.9	5,736	1.4	12,403	3.0
Colorado	61,444	32,342	52.6	4,440	7.2	904	1.5	2,433	4.0
Connecticut	61,800	34,785	56.3	6,146	9.9	1,135	1.8	1,495	2.4
Delaware	10,794	5,961	55.2	738	6.8	206	1.9	289	2.7
District of Columbia	10,200	5,950	58.3	441	4.3	394	3.9	581	5.7
Florida	216,854	108,088	49.8	21,561	9.9	2,999	1.4	5,979	2.8
Georgia	128,950	63,058	48.9	16,671	12.9	655	0.5	4,633	3.6
Hawaii	15,174	9,083	59.9	1,032	6.8	102	0.7	431	2.8
Idaho	18,059	11,254	62.3	1,223	6.8	325	1.8	568	3.1
Illinois	192,005	108,775	56.7	13,505	7.0	1,684	0.9	4,382	2.3
Indiana	108,097	54,806	50.7	11,993	11.1	1,539	1.4	2,718	2.5
Iowa	58,524	31,045	53.0	3,737	6.4	1,061	1.8	1,815	3.1
Kansas	51,280	29,140	56.8	3,162	6.2	492	1.0	1,563	3.0
Kentucky	74,244	36,777	49.5	6,552	8.8	1,544	2.1	1,747	2.4
Louisiana	91,119	45,401	49.8	8,207	9.0	66	0.1	1,448	1.6
Maine	27,060	15,513	57.3	3,290	12.2	817	3.0	875	3.2
Maryland	78,945	42,562	53.9	6,152	7.8	354	0.4	2,412	3.1
Massachusetts	94,403	54,003	57.2	7,914	8.4	2,125	2.3	1,942	2.1
Michigan	172,378	80,008	46.4	11,555	6.7	1,692	1.0	4,553	2.6
Minnesota	77,518	43,574	56.2	8,121	10.5	1,549	2.0	1,689	2.2
Mississippi	58,116	28,062	48.3	8,754	15.1	965	1.7	1,362	2.3
Missouri	103,482	52,359	50.6	4,692	4.5	1,851	1.8	2,474	2.4
Montana	12,580	9,613	76.4	1,167	9.3	310	2.5	501	4.0
Nebraska	35,149	18,764	53.4	3,229	9.2	658	1.9	1,070	3.0
Nevada a/	11,608	10,373	89.4	0	0.0	206	1.8	481	4.1
New Hampshire	20,535	10,637	51.8	2,140	10.4	306	1.5	599	2.9
New Jersey	147,375	79,886	54.2	9,598	6.5	1,441	1.0	6,894	4.7
New Mexico	33,191	16,703	50.3	3,779	11.4	849	2.6	1,080	3.3
New York	346,656	176,390	50.9	24,296	7.0	4,144	1.2	7,136	2.1
North Carolina	125,599	64,283	51.2	18,892	15.0	2,224	1.8	3,860	3.1
North Dakota	13,941	7,591	54.5	1,071	7.7	345	2.5	365	2.6
Ohio	190,848	103,088	54.0	8,941	4.7	5,632	3.0	4,784	2.5
Oklahoma	68,720	37,221	54.2	5,390	7.8	646	0.9	1,866	2.7
Oregon	49,212	26,174	53.2	4,543	9.2	2,017	4.1	1,448	2.9
Pennsylvania	191,171	100,275	52.5	11,332	5.9	13,413	7.0	4,018	2.1
Rhode Island	15,829	9,522	60.2	1,044	6.6	165	1.0	533	3.4
South Carolina	65,991	36,963	56.0	6,582	10.0	815	1.2	2,112	3.2
South Dakota	15,108	8,511	56.3	1,908	12.6	317	2.1	500	3.3
Tennessee	87,232	43,051	49.4	8,420	9.7	676	0.8	4,454	5.1
Texas	332,220	219,298	66.0	31,538	9.5	4,901	1.5	11,407	3.4
Utah	32,383	17,884	55.2	3,739	11.5	338	1.0	823	2.5
Vermont	13,543	7,257	53.6	1,915	14.1	271	2.0	488	3.6
Virginia	129,816	63,638	49.0	9,919	7.6	1,994	1.5	3,253	2.5
Washington	75,730	41,764	55.1	6,397	8.4	1,044	1.4	2,314	3.1
West Virginia	39,092	21,476	54.9	2,784	7.1	475	1.2	1,143	2.9
Wisconsin	84,861	49,302	58.1	7,301	8.6	1,000	1.2	2,006	2.4
Wyoming	12,787	6,784	53.1	1,232	9.6	325	2.5	325	2.5
Outlying areas									
American Samoa	1,258	662	52.6	11	0.9	18	1.4	56	4.5
Guam	2,936	1,543	52.6	87	3.0	7	0.2	63	2.1
Northern Marianas	814	416	51.1	104	12.8	38	4.7	27	3.3
Puerto Rico	61,888	34,260	55.4	250	0.4	1,965	3.2	1,252	2.0
Virgin Islands	3,280	1,575	48.0	330	10.1	111	3.4	79	2.4

See Footnotes at end of table.

Table A3.--Number of staff employed by public school systems and percentage of total staff, by category and state: Fall 1990--continued

State	Total staff	Support staff					
		Guidance counselors/directors		Librarians		Other support staff	
		Number	Percent	Number	Percent	Number	Percent
United States	4,482,419	79,950	1.8	49,909	1.1	1,355,147	30.2
Alabama	74,462	1,396	1.9	1,244	1.7	28,490	38.3
Alaska	13,327	210	1.6	163	1.2	3,128	23.5
Arizona	63,485	853	1.3	657	1.0	21,406	33.7
Arkansas	49,746	1,168	2.3	946	1.9	15,186	30.5
California	419,776	5,698	1.4	1,155	0.3	123,560	29.4
Colorado	61,444	983	1.6	740	1.2	19,602	31.9
Connecticut	61,800	1,692	2.7	674	1.1	15,873	25.7
Delaware	10,794	196	1.8	115	1.1	3,289	30.5
District of Columbia	10,200	263	2.6	179	1.8	2,392	23.5
Florida	216,854	4,609	2.1	2,521	1.2	71,097	32.8
Georgia	128,950	1,600	1.2	1,908	1.5	40,425	31.3
Hawaii	15,174	503	3.3	264	1.7	3,759	24.8
Idaho	18,059	330	1.8	177	1.0	4,182	23.2
Illinois	192,005	2,787	1.5	2,075	1.1	58,797	30.6
Indiana	108,097	1,595	1.5	1,074	1.0	34,372	31.8
Iowa	58,524	1,187	2.0	667	1.1	19,012	32.5
Kansas	51,280	1,185	2.3	946	1.8	14,772	28.8
Kentucky	74,244	1,103	1.5	1,111	1.5	25,410	34.2
Louisiana	91,119	892	1.0	1,183	1.3	33,922	37.2
Maine	27,060	611	2.3	260	1.0	5,694	21.0
Maryland	78,945	1,604	2.0	1,070	1.4	24,791	31.4
Massachusetts	94,403	1,823	1.9	656	0.7	25,940	27.5
Michigan	172,378	2,923	1.7	1,578	0.9	70,069	40.6
Minnesota	77,518	869	1.1	781	1.0	20,935	27.0
Mississippi	58,116	766	1.3	670	1.2	17,537	30.2
Missouri	103,482	1,976	1.9	1,273	1.2	38,857	37.5
Montana	12,580	345	2.7	315	2.5	329	2.6
Nebraska	35,149	607	1.7	530	1.5	10,291	29.3
Nevada a/	11,608	354	3.0	194	1.7	0	0.0
New Hampshire	20,535	548	2.7	265	1.3	6,040	29.4
New Jersey	147,375	2,998	2.0	1,687	1.1	44,871	30.4
New Mexico	33,191	587	1.8	236	0.7	9,957	30.0
New York	346,656	5,896	1.7	3,336	1.0	125,458	36.2
North Carolina	125,599	2,403	1.9	2,178	1.7	31,759	25.3
North Dakota	13,941	163	1.2	171	1.2	4,235	30.4
Ohio	190,848	3,229	1.7	1,685	0.9	63,489	33.3
Oklahoma	68,720	1,130	1.6	767	1.1	21,700	31.6
Oregon	49,212	1,115	2.3	731	1.5	13,184	26.8
Pennsylvania	191,171	3,359	1.8	2,220	1.2	56,554	29.6
Rhode Island	15,829	328	2.1	213	1.3	4,024	25.4
South Carolina	65,991	1,387	2.1	1,088	1.6	17,044	25.8
South Dakota	15,108	272	1.8	179	1.2	3,421	22.6
Tennessee	87,232	860	1.0	1,290	1.5	28,481	32.6
Texas	332,220	8,198	2.5	3,876	1.2	53,002	16.0
Utah	37,383	395	1.2	255	0.8	8,949	27.6
Vermont	13,543	350	2.6	200	1.5	3,062	22.6
Virginia	129,816	2,983	2.3	1,747	1.3	46,282	35.7
Washington	75,730	1,411	1.9	1,174	1.6	21,626	28.6
West Virginia	39,092	536	1.4	373	1.0	12,305	31.5
Wisconsin	84,361	1,493	1.8	970	1.1	22,789	26.9
Wyoming	12,787	181	1.4	142	1.1	3,798	29.7
Outlying areas							
American Samoa	1,258	24	1.9	6	0.5	481	38.2
Guam	2,936	63	2.1	31	1.1	1,142	38.9
Northern Marianas	814	17	2.1	11	1.4	201	24.7
Puerto Rico	61,888	797	1.3	736	1.2	22,628	36.6
Virgin Islands	3,280	79	2.4	40	1.2	1,066	32.5

a/ Nevada does not report instructional aides and other support staff; these numbers are assumed to be zero.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

Table A4.--Number of public school graduates, 12th-grade student membership, and 9th-grade student membership 3 years earlier, by state: School year 1989-90

State	Regular high school graduates 1989-90 a/	Other diploma recipients 1989-90 b/	12th-grade membership 1989-90	9th-grade membership 1986-87	High school equivalency recipients 1989-90 b/	Other high school completers 1989-90 b/
United States	2,320,337	---	2,473,278	3,256,860	---	---
Alabama	40,485	---	43,482	62,612	3,124	1,925
Alaska	5,386	---	6,402	7,872	636	6
Arizona	32,103	---	35,618	44,263	8,109	---
Arkansas	26,475	4	28,505	34,501	2,444	1,839
California	236,291	33,912	243,023	348,672	6,662	2,697
Colorado	32,967	---	34,799	44,478	2,278	206
Connecticut	27,878	---	29,186	37,191	1,624	---
Delaware	5,550	475	6,314	8,103	826	86
District of Columbia	3,626	---	3,778	5,884	618	88
Florida	88,934	1,856	96,639	145,470	14,911	698
Georgia	56,605	---	59,445	90,274	---	---
Hawaii	10,325	---	9,453	11,896	---	184
Idaho	11,971	31	13,149	15,080	149	14
Illinois	108,119	---	110,514	141,211	---	---
Indiana	60,012	1,018	65,063	79,787	3,874	326
Iowa	31,796	242	33,795	36,316	4,324	0
Kansas	25,367	---	26,918	30,940	---	---
Kentucky	38,005	227	40,186	55,038	---	---
Louisiana	36,053	---	39,892	63,616	6,615	1,454
Maine	13,839	377	14,552	17,829	1,195	60
Maryland	41,566	---	43,302	57,118	2,001	---
Massachusetts	55,941	---	55,945	70,205	---	---
Michigan	93,807	6,715	97,713	133,796	3,786	713
Minnesota	49,087	---	53,724	54,693	3,944	---
Mississippi	25,182	154	27,851	39,196	2,619	1,720
Missouri	48,957	---	52,420	67,105	3,865	---
Montana	9,370	---	9,985	11,249	641	---
Nebraska	17,664	---	19,099	20,650	892	---
Nevada	9,477	838	11,297	12,273	1,013	22
New Hampshire	10,766	---	11,131	14,547	2,177	---
New Jersey	69,824	---	70,438	87,477	8,146	---
New Mexico	14,884	152	15,751	21,820	1,836	125
New York	143,318	2,989	148,836	220,033	13,342	189
North Carolina	64,782	59	68,194	95,311	3,748	1,677
North Dakota	7,690	---	8,032	8,733	145	---
Ohio	114,513	---	125,507	154,659	3,786	---
Oklahoma	35,606	---	37,728	45,930	5,527	---
Oregon	25,473	115	30,018	35,552	6,690	2,133
Pennsylvania	110,527	---	115,400	139,761	7,246	---
Rhode Island	7,825	4	8,346	11,238	---	33
South Carolina	32,483	681	36,621	55,488	2,160	2,644
South Dakota	7,650	---	8,248	8,929	935	---
Tennessee	46,094	---	50,851	67,900	9,713	1,351
Texas	172,480	---	192,963	269,256	---	---
Utah	21,196	1,177	24,971	26,935	464	138
Vermont	6,127	---	5,719	6,685	1,278	---
Virginia	60,605	919	63,501	82,294	3,827	689
Washington	45,941	---	53,840	59,514	3,260	---
West Virginia	21,854	---	22,831	28,278	1,435	---
Wisconsin	52,038	---	56,022	61,791	3,058	---
Wyoming	5,823	---	6,281	7,411	303	---
Outlying areas						
American Samoa	703	---	641	790	29	7
Guam	1,033	---	1,240	2,693	78	---
Northern Marianas	227	---	300	---	---	---
Puerto Rico	29,049	4,903	32,700	48,012	4,456	0
Virgin Islands	1,260	67	1,063	2,186	37	---

--- Data missing or not applicable.
a/ Regular high school graduates may include summer graduates not included in 12th grade membership.
b/ National totals are omitted for other diploma, high school equivalency recipients and other completers because of noncomparability of data across states. High school equivalency recipients are age 19 or younger.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

Table A5.--Change in number of public school graduates and 12th-grade student membership from 1989 to 1990, by state

State	Regular high school graduates a/		Ratio of 1990 to 1989 graduates	12th-grade membership		Ratio of 1990 to 1989 12th-grade membership	Graduate change index b/
	1988-89	1989-90		1988-89	1989-90		
United States	2,458,800	2,320,337	94.4	2,650,467	2,473,278	93.3	101.1
Alabama	43,437	40,485	93.2	45,571	43,482	95.4	97.7
Alaska	5,631	5,386	95.6	6,851	6,402	93.4	102.4
Arizona	31,919	32,103	100.6	36,962	35,618	96.4	104.4
Arkansas	27,920	26,475	94.8	30,074	28,505	94.8	100.0
California	244,629	236,291	96.6	257,450	243,023	94.4	102.3
Colorado	35,520	32,967	92.8	37,538	34,799	92.7	100.1
Connecticut	30,862	27,878	90.3	32,927	29,186	88.6	101.9
Delaware	6,104	5,550	90.9	6,807	6,314	92.8	98.0
District of Columbia	3,565	3,626	101.7	4,346	3,778	86.9	117.0
Florida	90,759	88,934	98.0	99,659	96,639	97.0	101.1
Georgia	61,937	56,605	91.4	65,902	59,445	90.2	101.3
Hawaii	10,404	10,325	99.2	10,039	9,453	94.2	105.4
Idaho	12,520	11,971	95.6	13,943	13,149	94.3	101.4
Illinois	116,660	108,119	92.7	120,267	110,514	91.9	100.9
Indiana	63,571	60,012	94.4	69,641	65,063	93.4	101.0
Iowa	34,294	31,796	92.7	36,157	33,795	93.5	99.2
Kansas	26,848	25,367	94.5	28,783	26,918	93.5	101.0
Kentucky	38,883	38,005	97.7	42,382	40,186	94.8	103.1
Louisiana	37,198	36,053	96.9	41,604	39,892	95.9	101.1
Maine	13,857	13,839	99.9	15,662	14,552	92.9	107.5
Maryland	45,791	41,566	90.8	47,248	43,302	91.6	99.0
Massachusetts	57,328	55,941	97.6	60,588	55,945	92.3	105.7
Michigan	101,784	93,807	92.2	107,398	97,713	91.0	101.3
Minnesota	53,122	49,087	92.4	58,335	53,724	92.1	100.3
Mississippi	24,241	25,182	103.9	29,129	27,851	95.6	108.6
Missouri	51,968	48,957	94.2	56,218	52,420	93.2	101.0
Montana	10,490	9,370	89.3	10,958	9,985	91.1	98.0
Nebraska	18,690	17,664	94.5	19,964	19,099	95.7	98.8
Nevada	9,464	9,477	100.1	11,916	11,297	94.8	105.6
New Hampshire	11,340	10,766	94.9	11,878	11,131	93.7	101.3
New Jersey	76,263	69,824	91.6	78,033	70,438	90.3	101.4
New Mexico	15,481	14,884	96.1	16,915	15,751	93.1	103.2
New York	154,580	143,318	92.7	161,593	148,836	92.1	100.7
North Carolina	69,970	64,782	92.6	73,595	68,194	92.7	99.9
North Dakota	8,077	7,690	95.2	8,433	8,032	95.2	100.0
Ohio	125,036	114,513	91.6	137,196	125,507	91.5	100.1
Oklahoma	36,773	35,606	96.8	40,073	37,728	94.1	102.8
Oregon	26,903	25,473	94.7	32,320	30,018	92.9	101.9
Pennsylvania	118,921	110,527	92.9	124,572	115,400	92.6	100.3
Rhode Island	8,554	7,825	91.5	8,954	8,346	93.2	98.1
South Carolina	37,020	32,483	87.7	39,348	36,621	93.1	94.3
South Dakota	8,181	7,650	93.5	8,685	8,248	95.0	98.5
Tennessee	48,553	46,094	94.9	53,700	50,851	94.7	100.3
Texas	176,951	172,480	97.5	201,762	192,963	95.6	101.9
Utah	22,934	21,196	92.4	25,911	24,971	96.4	95.9
Vermont	5,963	6,127	102.8	6,229	5,719	91.8	111.9
Virginia	65,004	60,605	93.2	68,064	63,501	93.3	99.9
Washington	48,941	45,941	93.9	57,921	53,840	93.0	101.0
West Virginia	22,886	21,854	95.5	23,488	22,831	97.2	98.2
Wisconsin	54,994	52,038	94.6	60,725	56,022	92.3	102.6
Wyoming	6,079	5,823	95.8	6,753	6,281	93.0	103.0
Outlying areas							
American Samoa	569	703	123.6	654	641	98.0	126.1
Guam	936	1,033	110.4	1,099	1,240	112.8	97.8
Northern Marianas	200	227	113.5	281	300	106.8	106.3
Puerto Rico	31,617	29,049	91.9	35,307	32,700	92.6	99.2
Virgin Islands	1,025	1,260	122.9	1,200	1,063	88.6	138.8

a/ Regular high school graduates may include summer graduates not included in 12th grade membership.
b/ Graduate change index is the ratio of 1990 graduates to 1989 graduates divided by the ratio of 1990 12th-grade membership to 1989 12th-grade membership, multiplied by 100.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "State Nonfiscal Survey."

Table A6.--Revenues for public elementary and secondary schools, by source and state: School year 1989-90

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States a/	$207,752,932	$95,916,077	$897,439	$98,238,633	$12,700,784
Alabama	2,557,836	737,217	0	1,534,021	286,598
Alaska	960,122	209,740	0	622,798	127,584
Arizona	2,742,625	1,200,486	131,299	1,194,354	216,488
Arkansas	1,594,428	531,371	3,932	905,487	153,637
California	24,320,281	6,454,798	0	16,260,203	1,605,281
Colorado	2,767,107	1,577,696	1,798	1,055,366	132,246
Connecticut	3,543,024	1,870,065	0	1,575,131	97,828
Delaware	542,448	140,672	0	362,161	39,616
District of Columbia	648,392	593,801	0	0	54,591
Florida	9,589,961	4,079,776	0	4,914,474	595,711
Georgia	5,194,517	2,105,928	0	2,759,335	329,253
Hawaii	810,631	19,546	0	714,986	76,099
Idaho	710,841	226,193	0	427,757	56,891
Illinois a/	8,814,248	5,329,732	0	2,952,592	531,923
Indiana	4,349,969	1,624,186	4,090	2,510,251	211,441
Iowa	2,149,710	976,662	11,648	1,056,130	105,270
Kansas	2,085,315	914,177	146,673	920,867	103,598
Kentucky	2,247,379	486,428	0	1,540,138	220,813
Louisiana	3,058,293	1,052,531	0	1,696,645	309,117
Maine	1,154,667	478,416	0	613,447	62,805
Maryland	4,267,441	2,461,507	0	1,609,649	196,285
Massachusetts	5,117,504	3,112,058	0	1,765,255	240,192
Michigan	8,394,959	5,656,011	5,846	2,251,071	482,031
Minnesota	3,988,317	1,627,502	107,520	2,088,236	165,059
Mississippi	1,573,464	444,934	732	884,024	243,774
Missouri	3,699,939	1,996,658	17,909	1,480,193	205,179
Montana	707,594	252,359	66,621	324,888	63,726
Nebraska	1,359,712	955,095	10,505	314,371	79,742
Nevada	860,464	497,673	0	326,773	36,018
New Hampshire	900,843	800,215	0	75,684	24,944
New Jersey a/	8,820,238	4,997,366	0	3,486,521	336,351
New Mexico	1,225,429	181,661	0	893,539	150,229
New York	19,744,546	10,638,450	46,882	8,044,917	1,014,296
North Carolina	4,683,693	1,255,342	0	3,127,946	300,405
North Dakota	487,049	213,752	7,738	218,041	47,517
Ohio	8,709,509	4,467,797	3,363	3,774,795	463,554
Oklahoma	2,172,547	764,822	48,693	1,237,503	121,530
Oregon	2,539,734	1,702,040	44,473	637,971	155,250
Pennsylvania	10,336,060	5,279,381	10,930	4,511,630	534,118
Rhode Island	844,009	438,946	0	363,539	41,524
South Carolina a/	2,692,826	1,110,732	16,700	1,347,999	217,395
South Dakota	503,949	309,076	6,547	130,552	57,774
Tennessee	2,907,714	1,290,636	24,474	1,330,928	261,676
Texas	13,948,117	6,962,810	125,876	5,847,048	1,012,383
Utah	1,334,715	496,690	0	751,040	86,986
Vermont	562,543	345,613	11,136	181,330	24,464
Virginia	5,101,281	3,145,376	0	1,687,176	268,730
Washington	4,192,291	947,925	0	3,000,965	243,402
West Virginia	1,413,165	378,830	135	928,128	106,072
Wisconsin	4,240,432	2,362,628	0	1,703,555	174,249
Wyoming	581,050	212,768	41,917	297,225	29,140
Outlying areas					
American Samoa	26,936	81	0	8,511	18,345
Guam	113,758	95,689	0	0	18,069
Northern Marianas	26,906	12	0	19,935	6,959
Puerto Rico	1,159,520	887	0	820,287	338,346
Virgin Islands	174,458	109,437	0	0	65,021

a/ Local revenues for these states were adjusted by NCES, affecting total revenues and the national total for local revenues and total revenues. See text for details.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table A7.--Percentage distribution of total revenues for public elementary and secondary schools, by source and state: School year 1989-90

State	Within-state percentage distribution			
	Local	Intermediate	State	Federal
United States a/	46.2	0.4	47.3	6.1
Alabama	28.8	0.0	60.0	11.2
Alaska	21.8	0.0	64.9	13.3
Arizona	43.8	4.8	43.5	7.9
Arkansas	33.3	0.2	56.8	9.6
California	26.5	0.0	66.9	6.6
Colorado	57.0	0.1	38.1	4.8
Connecticut	52.8	0.0	44.5	2.8
Delaware	25.9	0.0	66.8	7.3
District of Columbia	91.6	0.0	0.0	8.4
Florida	42.5	0.0	51.2	6.2
Georgia	40.5	0.0	53.1	6.3
Hawaii	2.4	0.0	88.2	9.4
Idaho	31.8	0.0	60.2	8.0
Illinois a/	60.5	0.0	33.5	6.0
Indiana	37.3	0.1	57.7	4.9
Iowa	45.4	0.5	49.1	4.9
Kansas	43.8	7.0	44.2	5.0
Kentucky	21.6	0.0	68.5	9.8
Louisiana	34.4	0.0	55.5	10.1
Maine	41.4	0.0	53.1	5.4
Maryland	57.7	0.0	37.7	4.6
Massachusetts	60.8	0.0	34.5	4.7
Michigan	67.4	0.1	26.8	5.7
Minnesota	40.8	2.7	52.4	4.1
Mississippi	28.3	0.0	56.2	15.5
Missouri	54.0	0.5	40.0	5.5
Montana	35.7	9.4	45.9	9.0
Nebraska	70.2	0.8	23.1	5.9
Nevada	57.8	0.0	38.0	4.2
New Hampshire	88.8	0.0	8.4	2.8
New Jersey a/	56.7	0.0	39.5	3.8
New Mexico	14.8	0.0	72.9	12.3
New York	53.9	0.2	40.7	5.1
North Carolina	26.8	0.0	66.8	6.4
North Dakota	43.9	1.6	44.8	9.8
Ohio	51.3	0.0	43.3	5.3
Oklahoma	35.2	2.2	57.0	5.6
Oregon	67.0	1.8	25.1	6.1
Pennsylvania	51.1	0.1	43.6	5.2
Rhode Island	52.0	0.0	43.1	4.9
South Carolina a/	41.2	0.6	50.1	8.1
South Dakota	61.3	1.3	25.9	11.5
Tennessee	44.4	0.8	45.8	9.0
Texas	49.9	0.9	41.9	7.3
Utah	37.2	0.0	56.3	6.5
Vermont	61.4	2.0	32.2	4.3
Virginia	61.7	0.0	33.1	5.3
Washington	22.6	0.0	71.6	5.8
West Virginia	26.8	0.0	65.7	7.5
Wisconsin	55.7	0.0	40.2	4.1
Wyoming	36.6	7.2	51.2	5.0
Outlying areas				
American Samoa	0.3	0.0	31.6	68.1
Guam	84.1	0.0	0.0	15.9
Northern Marianas	0.0	0.0	74.1	25.9
Puerto Rico	0.1	0.0	70.7	29.2
Virgin Islands	62.7	0.0	0.0	37.3

a/ Local revenues for these states are adjusted by NCES, affecting total revenues and the national total for local revenues and total revenues.

NOTE: Details may not add to 100 percent due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table A8.--Current expenditures for public elementary and secondary schools, by function and state: School year 1989-90

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States b/	$187,557,791	$113,508,548	$65,715,524	$8,333,719
Alabama a/	2,275,233	1,415,988	661,174	198,070
Alaska	828,051	411,555	388,824	27,672
Arizona b/	2,258,641	1,333,943	819,184	105,514
Arkansas a/	1,404,545	833,978	452,252	118,315
California b/	21,485,782	12,486,505	8,183,826	815,451
Colorado b/	2,451,831	1,475,510	903,315	73,005
Connecticut b/	3,340,627	2,148,247	1,160,055	32,325
Delaware b/	511,538	325,474	176,677	9,388
District of Columbia	632,459	290,617	331,066	10,777
Florida a/	8,228,531	4,760,602	3,055,239	412,690
Georgia a/	4,414,016	2,760,999	1,385,958	267,059
Hawaii	700,012	420,364	230,364	49,285
Idaho a/	627,794	392,204	204,479	31,110
Illinois a/	8,125,493	4,832,679	2,991,690	301,124
Indiana a/	4,024,098	2,489,175	1,343,818	191,105
Iowa	2,004,742	1,203,193	713,815	87,734
Kansas a/	1,848,302	1,091,406	668,744	88,152
Kentucky a/	2,094,231	1,273,453	724,271	96,507
Louisiana a/	2,802,793	1,656,514	909,437	236,842
Maine b/	1,048,195	687,622	330,963	29,609
Maryland a/	3,845,123	2,324,421	1,387,011	133,691
Massachusetts a/	4,760,390	2,840,881	1,772,241	147,269
Michigan a/	8,025,621	4,612,472	3,170,646	242,502
Minnesota a/	3,474,398	2,206,638	1,123,999	143,762
Mississippi a/	1,472,710	933,399	418,894	120,417
Missouri	3,288,738	1,989,034	1,153,019	146,684
Montana	641,345	398,079	215,053	28,213
Nebraska a/	1,233,431	752,610	361,412	119,410
Nevada	712,898	431,571	256,820	24,508
New Hampshire	821,671	511,957	280,676	29,037
New Jersey b/	7,963,966	4,522,187	3,245,026	196,753
New Mexico b/	1,020,151	594,571	377,064	48,516
New York	18,090,978	11,932,397	5,592,249	566,332
North Carolina a/	4,288,474	2,688,444	1,315,344	284,685
North Dakota	459,391	277,047	146,259	36,084
Ohio	7,994,379	4,548,349	3,025,445	420,584
Oklahoma b/	1,905,339	1,192,694	602,525	110,119
Oregon	2,297,944	1,338,458	880,717	78,768
Pennsylvania a/	9,496,788	5,986,447	3,161,309	349,031
Rhode Island a/	786,969	520,835	251,608	14,525
South Carolina b/	2,322,432	1,368,276	743,294	210,862
South Dakota b/	447,068	275,338	144,670	27,060
Tennessee a/	2,790,808	1,803,131	792,880	194,797
Texas a/	12,763,954	7,729,648	4,216,514	817,792
Utah	1,130,135	731,602	327,692	70,841
Vermont a/	546,901	342,051	188,798	16,053
Virginia	4,561,874	2,743,571	1,638,755	179,548
Washington b/	3,551,252	2,079,651	1,302,500	169,102
West Virginia b/	1,316,747	787,617	448,823	80,307
Wisconsin	3,929,920	2,454,141	1,348,914	126,865
Wyoming	509,084	301,001	190,217	17,866
Outlying Areas				
American Samoa	21,837	9,004	8,997	3,835
Guam a/	106,033	46,407	54,689	4,936
Northern Marianas	20,476	17,631	---	2,845
Puerto Rico	1,090,383	768,791	165,602	155,990
Virgin Islands	128,066	69,173	52,356	6,538

a/ Instruction, support services and/or noninstruction expenditures were adjusted by NCES, affecting national totals for these expenditures. See text for details.

b/ Instruction, support services and/or noninstruction expenditures were adjusted by NCES, affecting current expenditures for these states and national totals. See text.

--- Data missing or not available.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table A9.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1989-90

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States a/	60.5	35.0	4.4
Alabama a/	62.2	29.1	8.7
Alaska	49.7	47.0	3.3
Arizona a/	59.1	36.3	4.7
Arkansas a/	59.4	32.2	8.4
California a/	58.1	38.1	3.8
Colorado a/	60.2	36.8	3.0
Connecticut a/	64.3	34.7	1.0
Delaware a/	63.6	34.5	1.8
District of Columbia	46.0	52.3	1.7
Florida a/	57.9	37.1	5.0
Georgia a/	62.6	31.4	6.1
Hawaii	60.1	32.9	7.0
Idaho a/	62.5	32.6	5.0
Illinois a/	59.5	36.8	3.7
Indiana a/	61.9	33.4	4.7
Iowa	60.0	35.6	4.4
Kansas a/	59.0	36.2	4.8
Kentucky a/	60.8	34.6	4.6
Louisiana a/	59.1	32.4	8.5
Maine a/	65.6	31.6	2.8
Maryland a/	60.5	36.1	3.5
Massachusetts a/	59.7	37.2	3.1
Michigan a/	57.5	39.5	3.0
Minnesota a/	63.5	32.4	4.1
Mississippi a/	63.4	28.4	8.2
Missouri	60.5	35.1	4.5
Montana	62.1	33.5	4.4
Nebraska a/	61.0	29.3	9.7
Nevada	60.5	36.0	3.4
New Hampshire	62.3	34.2	3.5
New Jersey a/	56.8	40.7	2.5
New Mexico a/	58.3	37.0	4.8
New York	66.0	30.9	3.1
North Carolina a/	62.7	30.7	6.6
North Dakota	60.3	31.8	7.9
Ohio	56.9	37.8	5.3
Oklahoma a/	62.6	31.6	5.8
Oregon	58.2	38.3	3.4
Pennsylvania a/	63.0	33.3	3.7
Rhode Island a/	66.2	32.0	1.8
South Carolina a/	58.9	32.0	9.1
South Dakota a/	61.6	32.4	6.1
Tennessee a/	64.6	28.4	7.0
Texas a/	60.6	33.0	6.4
Utah	64.7	29.0	6.3
Vermont a/	62.5	34.5	2.9
Virginia	60.1	35.9	3.9
Washington a/	58.6	36.7	4.8
West Virginia a/	59.8	34.1	6.1
Wisconsin	62.4	34.3	3.2
Wyoming	59.1	37.4	3.5
Outlying Areas			
American Samoa	41.2	41.2	17.6
Guam a/	43.8	51.6	4.7
Northern Marianas	86.1	---	13.9
Puerto Rico	70.5	15.2	14.3
Virgin Islands	54.0	40.9	5.1

a/ Instruction, support services and/or noninstruction expenditures were adjusted by NCES, affecting distribution ratios. See text for details.
--- Data missing or not available.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table A10.--Average daily attendance and current expenditures per pupil in attendance for public elementary and secondary schools, by function and state: Fiscal year 1989-90

State	Average daily attendance a/	Current expenditures per pupil in attendance			
		Total	Instruction	Support services	Non-instruction
United States b/	37,799,296	$4,962	$3,003	$1,739	$220
Alabama b/	683,833	3,327	2,071	967	290
Alaska	98,213	8,431	4,190	3,959	282
Arizona b/	557,252	4,053	2,394	1,470	189
Arkansas b/	403,025	3,485	2,069	1,122	294
California b/	4,893,341	4,391	2,552	1,672	167
Colorado b/	519,419	4,720	2,841	1,739	141
Connecticut b/	439,524	7,601	4,888	2,639	74
Delaware b/	89,838	5,694	3,623	1,967	104
District of Columbia b/	71,468	8,850	4,066	4,632	151
Florida b/	1,646,583	4,997	2,891	1,856	251
Georgia b/	1,054,097	4,187	2,619	1,315	253
Hawaii	157,360	4,448	2,671	1,464	313
Idaho b/	203,987	3,078	1,923	1,002	153
Illinois b/	1,587,733	5,118	3,044	1,884	190
Indiana b/	884,568	4,549	2,814	1,519	216
Iowa	450,224	4,453	2,672	1,585	195
Kansas b/	388,986	4,752	2,806	1,719	227
Kentucky b/	569,795	3,675	2,235	1,271	169
Louisiana b/	727,125	3,855	2,278	1,251	326
Maine b/	195,089	5,373	3,525	1,696	152
Maryland b/	620,617	6,196	3,745	2,235	215
Massachusetts b/	763,231	6,237	3,722	2,322	193
Michigan b/	1,446,996	5,546	3,188	2,191	168
Minnesota b/	699,001	4,971	3,157	1,608	206
Mississippi b/	476,048	3,094	1,961	880	253
Missouri	729,693	4,507	2,726	1,580	201
Montana	135,406	4,736	2,940	1,588	208
Nebraska b/	254,754	4,842	2,954	1,419	469
Nevada	173,149	4,117	2,492	1,483	142
New Hampshire	154,915	5,304	3,305	1,812	187
New Jersey b/	997,561	7,983	4,533	3,253	197
New Mexico b/	290,245	3,515	2,049	1,299	167
New York	2,244,110	8,062	5,317	2,492	252
North Carolina b/	1,012,274	4,236	2,656	1,299	281
North Dakota	109,659	4,189	2,526	1,334	329
Ohio	1,584,735	5,045	2,870	1,909	265
Oklahoma b/	543,170	3,508	2,196	1,109	203
Oregon	419,771	5,474	3,189	2,098	188
Pennsylvania b/	1,524,839	6,228	3,926	2,073	229
Rhode Island b/	125,934	6,249	4,136	1,998	115
South Carolina b/	569,029	4,081	2,405	1,306	371
South Dakota b/	119,823	3,731	2,298	1,207	226
Tennessee b/	761,766	3,664	2,367	1,041	256
Texas b/	3,075,333	4,150	2,513	1,371	266
Utah	408,917	2,764	1,789	801	173
Vermont b/	87,832	6,227	3,894	2,150	183
Virginia	989,197	4,612	2,774	1,657	182
Washington b/	755,141	4,703	2,754	1,725	224
West Virginia b/	301,947	4,361	2,608	1,486	266
Wisconsin	711,466	5,524	3,449	1,896	178
Wyoming	91,277	5,577	3,298	2,084	196
Outlying Areas					
American Samoa	11,448	1,907	787	786	335
Guam b/	23,883	4,440	1,943	2,290	207
Northern Marianas	6,809	3,007	2,589	---	418
Puerto Rico	597,436	1,825	1,287	277	261
Virgin Islands	18,924	6,767	3,655	2,767	345

a/ Average daily attendance (ADA) is not comparable among states because of various statutory reporting procedures.
b/ Instruction, support services and/or noninstruction expenditures were adjusted by NCES, affecting distribution ratios. See text for details.
--- Data missing or not available.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table A11.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1989-90

State	Membership as of fall 1989	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Non-instruction
United States a/	40,542,707	$4,626	$2,800	$1,621	$206
Alabama a/	723,743	3,144	1,956	914	274
Alaska	109,280	7,577	3,766	3,558	253
Arizona a/	607,615	3,717	2,195	1,348	174
Arkansas a/	434,960	3,229	1,917	1,040	272
California a/	4,771,978	4,502	2,617	1,715	171
Colorado a/	562,755	4,357	2,622	1,605	130
Connecticut a/	461,560	7,238	4,654	2,513	70
Delaware a/	97,808	5,230	3,328	1,806	96
District of Columbia	81,301	7,779	3,575	4,072	133
Florida a/	1,789,925	4,597	2,660	1,707	231
Georgia a/	1,126,535	3,918	2,451	1,230	237
Hawaii	169,493	4,130	2,480	1,359	291
Idaho a/	214,932	2,921	1,825	951	145
Illinois a/	1,797,355	4,521	2,689	1,664	168
Indiana a/	954 165	4,217	2,609	1,408	200
Iowa	478,486	4,190	2,515	1,492	183
Kansas a/	430,864	4,290	2,533	1,552	205
Kentucky a/	630,688	3,321	2,019	1,148	153
Louisiana a/	783,025	3,579	2,116	1,161	302
Maine a/	213,775	4,903	3,217	1,548	139
Maryland a/	698,806	5,502	3,326	1,985	191
Massachusetts a/	825,588	5,766	3,441	2,147	178
Michigan a/	1,576,785	5,090	2,925	2,011	154
Minnesota a/	739,553	4,698	2,984	1,520	194
Mississippi a/	502,020	2,934	1,859	834	240
Missouri	807,934	4,071	2,462	1,427	182
Montana	151,265	4,240	2,632	1,422	187
Nebraska a/	270,920	4,553	2,778	1,334	441
Nevada	186,834	3,816	2,310	1,375	131
New Hampshire	171,696	4,786	2,982	1,635	169
New Jersey a/	1,076,005	7,401	4,203	3,016	183
New Mexico a/	296,057	3,446	2,008	1,274	164
New York	2,565,841	7,051	4,650	2,179	221
North Carolina a/	1,080,744	3,968	2,488	1,217	263
North Dakota	117,816	3,899	2,352	1,241	306
Ohio	1,764,410	4,531	2,578	1,715	238
Oklahoma a/	578,580	3,293	2,061	1,041	190
Oregon	472,394	4,864	2,833	1,864	167
Pennsylvania a/	1,655,279	5,737	3,617	1,910	211
Rhode Island a/	135,729	5,798	3,837	1,854	107
South Carolina a	616,177	3,769	2,221	1,206	342
South Dakota a/	127,329	3,511	2,162	1,136	213
Tennessee a/	819,660	3,405	2,200	967	238
Texas a/	3,328,514	3,835	2,322	1,267	246
Utah	438,554	2,577	1,668	747	162
Vermont a/	94,779	5,770	3,609	1,992	169
Virginia	985,346	4,630	2,784	1,663	182
Washington a/	810,232	4,383	2,567	1,608	209
West Virginia a/	327,540	4,020	2,405	1,370	245
Wisconsin	782,905	5,020	3,135	1,723	162
Wyoming	97,172	5,239	3,098	1,958	184
Outlying Areas					
American Samoa	12,258	1,781	735	734	313
Guam a/	26,493	4,002	1,752	2,064	187
Northern Marianas	6,101	3,356	2,890	---	466
Puerto Rico	651,225	1,674	1,181	254	240
Virgin Islands	21,193	6,043	3,264	2,470	308

a/ Instruction, support services and/or noninstruction expenditures were adjusted by NCES, affecting distribution ratios. See text for details.
--- Data missing or not available.
NOTE: Details may not add due to rounding
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table A12.--Employee expenditures, including salaries and employee benefits for instruction and support services, for public elementary and secondary schools, by state: School year 1989-90

[In thousands of dollars]

	Total employee expenditures	Salaries for instruction	Salaries for support services	Employee benefits for instruction	Employee benefits for support services
United States a/	150,797,718	84,416,405	35,990,067	20,649,846	9,741,400
Alabama	1,781,656	1,078,264	369,738	248,552	85,102
Alaska	651,117	312,779	219,347	66,259	52,733
Arizona a/	1,862,166	1,114,737	494,935	162,324	90,170
Arkansas a/	1,094,862	634,946	255,244	143,321	61,351
California a/	17,818,114	9,294,671	4,864,522	2,233,154	1,425,767
Colorado	1,998,279	1,156,996	512,918	223,500	104,866
Connecticut a/	2,836,175	1,475,832	587,879	542,777	229,688
Delaware a/	415,755	231,468	86,645	70,840	26,803
District of Columbia a/	541,141	224,466	197,855	56,133	62,687
Florida a/	6,615,376	3,304,910	1,783,691	962,828	563,947
Georgia a/	3,639,536	2,060,076	820,445	562,987	196,028
Hawaii	532,368	341,344	128,987	44,894	17,144
Idaho a/	501,739	288,812	109,580	73,895	29,452
Illinois a/	6,423,284	3,727,371	1,562,380	732,534	400,999
Indiana a/	3,298,763	1,908,097	739,284	469,483	181,899
Iowa	1,632,755	931,493	416,316	195,420	89,525
Kansas a/	1,468,893	871,587	372,928	146,351	78,028
Kentucky a/	1,747,137	1,053,240	403,849	180,120	109,929
Louisiana a/	2,212,476	1,208,467	484,598	367,119	152,292
Maine a/	816,555	462,471	156,636	139,057	58,391
Maryland a/	3,212,793	1,672,709	782,121	493,225	264,738
Massachusetts a/	3,440,520	2,136,969	809,555	254,709	239,286
Michigan a/	6,719,168	3,306,165	1,736,136	1,065,363	611,504
Minnesota a/	2,774,558	1,655,296	575,283	408,930	135,049
Mississippi a/	1,169,342	749,983	245,181	131,170	43,008
Missouri	2,533,454	1,536,088	626,359	253,464	117,543
Montana	490,787	288,172	104,565	71,698	26,353
Nebraska a/	937,982	573,704	203,017	117,985	43,275
Nevada	607,507	329,763	158,172	78,630	40,941
New Hampshire	605,246	379,475	125,078	62,686	38,008
New Jersey a/	5,965,286	3,440,669	1,536,940	678,439	309,238
New Mexico a/	781,167	448,390	184,674	103,655	44,448
New York	14,875,938	8,868,470	2,965,868	2,346,155	695,444
North Carolina	3,552,637	2,058,645	814,793	491,669	187,530
North Dakota	345,055	205,934	74,245	47,880	16,995
Ohio	6,365,243	3,323,985	1,656,333	885,707	499,219
Oklahoma a/	1,545,689	961,115	360,779	162,715	61,079
Oregon	1,827,911	880,555	433,252	331,251	182,853
Pennsylvania a/	7,459,366	3,896,793	1,471,432	1,501,817	589,323
Rhode Island a/	646,976	361,824	131,129	110,844	43,178
South Carolina a/	1,848,478	1,076,179	446,722	219,627	105,949
South Dakota	331,290	199,540	77,093	39,079	15,579
Tennessee a/	2,158,608	1,296,814	427,705	325,477	108,612
Texas a/	10,039,961	6,248,727	2,496,088	868,063	427,083
Utah	907,651	514,279	174,942	162,166	56,264
Vermont a/	402,923	235,581	85,044	59,637	22,661
Virginia	3,874,070	2,061,476	988,479	554,333	269,382
Washington	2,865,405	1,496,970	737,723	426,470	204,242
West Virginia a/	1,083,024	559,852	253,076	186,011	84,085
Wisconsin	3,137,010	1,753,640	637,020	534,988	211,362
Wyoming	404,527	216,617	103,086	54,456	30,368
Outlying Areas					
American Samoa	14,858	7,081	5,984	973	820
Guam a/	85,853	31,780	38,842	7,745	7,486
Northern Marianas	14,398	12,019	---	2,379	---
Puerto Rico	781,465	648,750	35,316	92,347	5,052
Virgin Islands	102,099	56,549	29,565	10,499	5,487

a/ Salaries and/or employee benefits were adjusted by NCES, affecting total employee expenditures. See text for details.
--- Data missing or not available.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table A13.--Facilities acquisition and debt service expenditures for public elementary and secondary schools, by state: School year 1989-90

[In thousands of dollars]

State	Facilities acquisition expenditures	Debt service expenditures	
		Interest on debt	Redemption of principal
United States	$13,899,316	$3,769,762	$4,845,784
Alabama	189,290	32,376	26,587
Alaska	34,118	52,461	72,406
Arizona	377,227	132,027	149,477
Arkansas	76,462	33,255	40,547
California a/	1,656,062	148,176	189,547
Colorado	213,738	89,322	48,685
Connecticut	14,473	48,772	68,277
Delaware a/	21,218	3,271	10,766
District of Columbia b/	40,625	2,727	3,783
Florida	1,420,703	163,782	144,714
Georgia	505,048	68,622	39,711
Hawaii	51,209	25,247	29,733
Idaho	35,321	13,187	16,161
Illinois	669,607	175,422	259,394
Indiana	330,544	230,043	36,638
Iowa	99,500	19,120	27,463
Kansas	140,592	34,224	30,283
Kentucky	51,772	44,298	48,018
Louisiana	146,998	109,580	83,818
Maine	95,776	22,806	30,379
Maryland	327,089	35,068	50,074
Massachusetts a/	49,395	66,497	139,492
Michigan	428,870	169,332	207,374
Minnesota	408,577	67,459	85,695
Mississippi	67,124	26,291	37,987
Missouri	257,741	69,647	73,136
Montana	46,456	11,516	13,293
Nebraska	84,970	17,096	31,718
Nevada	170,045	29,186	37,321
New Hampshire a/	97,462	21,187	27,103
New Jersey a/	111,798	77,709	107,190
New Mexico a/	126,444	16,181	29,559
New York	1,179,783	228,294	386,065
North Carolina b/	429,581	192,293	266,770
North Dakota	19,962	6,344	8,442
Ohio	308,497	101,262	575,603
Oklahoma a/	200,096	10,423	13,333
Oregon	97,993	34,642	35,394
Pennsylvania	40,703	223,235	295,105
Rhode Island	2,434	7,630	12,642
South Carolina	229,676	85,099	103,325
South Dakota	26,208	4,883	5,018
Tennessee a/	158,840	8,958	21,720
Texas	1,548,880	495,875	490,898
Utah	85,598	34,675	47,044
Vermont	25,956	5,949	8,433
Virginia	424,445	93,322	159,654
Washington	525,167	125,852	101,778
West Virginia	30,170	3,220	22,932
Wisconsin	199,461	40,136	76,707
Wyoming	19,612	11,781	18,393
Outlying Areas			
American Samoa	265	0	0
Guam	0	0	0
Northern Marianas	0	0	0
Puerto Rico	2,409	0	0
Virgin Islands	3,998	0	0

a/ Facilities acquisition and/or debt service expenditures adjusted by NCES. See text.
b/ Facilities acquisition and/or debt service expenditures imputed by NCES. See text.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table A14.--Total education, current, facilities acquisition, community services, direct cost and property expenditures, by state: Fiscal year 1990

[In thousands of dollars]

State	Total education expenditures	Current expenditures	Facilities acquisition expenditures	Community services expenditures	Direct cost expenditures	Property expenditures (excluding facilities acquisition)
United States	$208,244,133	$187,557,791	$13,899,316	$875,163	$2,023,479	$3,888,384
Alabama a/	2,537,422	2,275,233	189,290	1,841	25,283	45,775
Alaska	879,792	828,051	34,118	3,024	0	14,599
Arizona a/	2,756,350	2,258,641	377,227	7,635	1,611	111,236
Arkansas	1,526,136	1,404,545	76,462	1,146	5,044	38,939
California a/	24,005,132	21,485,782	1,656,062	90,138	304,620	468,530
Colorado a/	2,731,202	2,451,831	213,738	3,733	0	61,900
Connecticut a/	3,393,455	3,340,627	14,473	0	0	38,354
Delaware a/	556,328	511,538	21,218	6,107	3,276	14,189
District of Columbia	686,279	632,459	40,625	0	5,876	7,319
Florida a/	10,035,404	8,228,531	1,420,703	52,723	203,885	129,561
Georgia	5,186,312	4,414,016	505,048	94,894	44,447	127,906
Hawaii	803,522	700,012	51,209	21,158	4,974	26,169
Idaho	681,399	627,794	35,321	543	380	17,360
Illinois	9,056,679	8,125,493	669,607	45,708	18,854	197,018
Indiana	4,464,296	4,024,098	330,544	4,926	20,588	84,139
Iowa	2,156,160	2,004,742	99,500	1,313	2,491	48,114
Kansas a/	2,060,063	1,848,302	140,592	149	1,816	69,203
Kentucky a/	2,188,405	2,094,231	51,772	976	2,051	39,376
Louisiana	3,020,372	2,802,793	146,998	11,797	11,982	46,801
Maine a/	1,176,411	1,048,195	95,776	592	10,114	21,734
Maryland	4,237,026	3,845,123	327,089	12,566	10,640	41,609
Massachusetts a/	4,878,573	4,760,390	49,395	8,485	34,386	25,916
Michigan	8,923,750	8,025,621	428,870	80,813	217,479	170,968
Minnesota	4,089,091	3,474,398	408,577	94,916	37,668	73,532
Mississippi	1,582,737	1,472,710	67,124	1,617	2,716	38,571
Missouri	3,741,415	3,288,738	257,741	21,803	25,401	147,733
Montana	706,721	641,345	46,456	12	2,725	16,183
Nebraska a/	1,349,490	1,233,431	84,970	814	823	29,452
Nevada	910,544	712,898	170,045	27	3,569	24,004
New Hampshire	933,983	821,671	97,462	695	1,850	12,306
New Jersey a/	8,254,916	7,963,966	111,798	4,954	87,867	86,333
New Mexico a/	1,155,618	1,020,151	126,444	3,172	0	5,851
New York	19,935,122	18,090,978	1,179,783	64,722	325,606	274,034
North Carolina a/	4,811,773	4,288,474	429,581	19,694	80	73,945
North Dakota a/	495,053	459,391	19,962	471	2,783	12,446
Ohio	8,683,573	7,994,379	308,497	26,465	92,021	262,211
Oklahoma a/	2,120,721	1,905,339	200,096	1,632	51	13,604
Oregon	2,449,864	2,297,944	97,993	5,971	1,103	46,853
Pennsylvania	9,912,123	9,496,788	40,703	57,769	181,350	135,513
Rhode Island a/	809,238	786,969	2,434	340	4,502	14,993
South Carolina a/	2,649,098	2,322,432	229,676	12,526	19,622	64,843
South Dakota	491,906	447,068	26,208	180	1,309	17,140
Tennessee a/	3,154,474	2,790,808	158,840	8,935	145,328	50,562
Texas a/	14,634,299	12,763,954	1,548,880	27,656	5,111	288,698
Utah	1,254,898	1,130,135	85,598	22,536	0	16,628
Vermont	585,341	546,901	25,956	696	1,054	10,733
Virginia	5,176,260	4,561,874	424,445	5,259	65,748	118,934
Washington a/	4,223,117	3,551,252	525,167	13,138	53,408	80,151
West Virginia a/	1,394,328	1,316,747	30,170	5,094	12,267	30,050
Wisconsin a/	4,251,234	3,929,920	199,461	23,044	18,775	80,035
Wyoming	546,729	509,084	19,612	760	943	16,330
Outlying Areas						
American Samoa	23,966	21,837	265	0	1,189	675
Guam	107,267	106,033	0	0	0	1,235
Northern Marianas	20,927	20,476	0	0	0	451
Puerto Rico	1,105,647	1,090,383	2,409	0	7,502	5,353
Virgin Islands	157,591	128,066	3,998	0	1,751	23,775

a/ One or more expenditures have been adjusted by NCES, affecting national totals. See text for details.
b/ Facilities acquisition expenditures imputed by NCES, affecting national totals. See text for details.
NOTE: Details may not add to total due to rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Appendix B

Survey Forms

U.S. DEPARTMENT OF EDUCATION
OFFICE OF THE ASSISTANT SECRETARY
FOR EDUCATIONAL RESEARCH AND IMPROVEMENT
NATIONAL CENTER FOR EDUCATION STATISTICS
WASHINGTON, D.C. 20208-5651

FORM APPROVED
O.M.B. No. 1850-0067
EXP. DATE: 12/31/92

DUE DATE: MARCH 15, 1992

COMMON CORE OF DATA

STATE NONFISCAL SURVEY OF PUBLIC ELEMENTARY AND SECONDARY EDUCATION SCHOOL YEAR 1991-92

This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.
PLEASE complete each cell with a number, 0, N, or M

A01	NAME OF STATE EDUCATION AGENCY
A02	MAILING ADDRESS
A03	CITY
A04	STATE
A05	ZIP CODE
A06	TELEPHONE NUMBER

B: INSTRUCTIONAL STAFF		1990-91 FTE	1991-92 FTE
B01	PREKINDERGARTEN TEACHERS		
B02	KINDERGARTEN TEACHERS		
B03	ELEMENTARY TEACHERS		
B04	SECONDARY TEACHERS		
B05	TEACHERS OF UNGRADED CLASSES		
B06	TOTAL FTE TEACHERS		
B07	INSTRUCTIONAL AIDES		
B08	INSTRUCTIONAL COORDINATORS AND SUPERVISORS		

C: SUPPORT SERVICES STAFF		1990-91 FTE	1991-92 FTE
C01	ELEMENTARY GUIDANCE COUNSELORS		
C02	SECONDARY GUIDANCE COUNSELORS		
C03	TOTAL GUIDANCE		
C04	LIBRARIANS/MEDIA SPECIALISTS		
C05	LIBRARY/MEDIA SUPPORT STAFF		
C06	LEA ADMINISTRATORS		
C07	LEA ADMIN. SUPPORT STAFF		
C08	SCHOOL ADMINISTRATORS		
C09	SCHOOL ADMIN. SUPPORT STAFF		
C10	STUDENT SUPPORT SERV. STAFF		
C11	ALL OTHER SUPPORT SERV. STAFF		

D: STUDENTS BY GRADE LEVEL		1990-91 MEMBERSHIP	1991-92 MEMBERSHIP
D01	PREKINDERGARTEN		
D02	KINDERGARTEN		
D03	GRADE 1		
D04	GRADE 2		
D05	GRADE 3		
D06	GRADE 4		
D07	GRADE 5		
D08	GRADE 6		
D09	GRADE 7		
D10	GRADE 8		
D11	GRADE 9		
D12	GRADE 10		
D13	GRADE 11		
D14	GRADE 12		
D15	UNGRADED		
D16	TOTAL (Sum of lines D1-D15)		
E: HIGH SCHOOL COMPLETERS		1989-90 UNDUPLICATED COUNT	1990-91 UNDUPLICATED COUNT
E01	REGULAR DIPLOMA		
E02	OTHER DIPLOMA		
E03	HIGH SCHOOL EQUIV. RECIPIENTS		
E04	OTHER HIGH SCHOOL COMPLETERS		

NOTE: Please review this survey form and be sure that each item is complete.

Person completing survey form _____ Date _____

CCD Coordinator _____ Telephone Number _____

Return Completed Form to:

U.S. Department of Education
National Center for Education Statistics
555 New Jersey Avenue, N.W.
Washington, D.C. 20208-5651

If you have questions about this questionnaire, contact NCES staff at (202) 219-1618. Refer to Common Core of Data, State Nonfiscal Survey.

ED (NCES) FORM 2446 Previous Editions of this form are obsolete

OMB Number 1850-0067
Approval expires
December 31, 1992

U.S. DEPARTMENT OF EDUCATION

NATIONAL CENTER FOR EDUCATION STATISTICS

The National Public Education Financial Survey

Fiscal year 1991

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NUMBER (Include area code, extension)

RETURN COMPLETED FORM TO:

U.S. Department of Education
National Center for Education Statistics
555 New Jersey Avenue, N.W.
Washington, D.C. 20208-5651

Attention: GSAB Fiscal Survey

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I - XV below constitute a true and full report of revenues, expenditures and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by P.L. 100-297.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL
TITLE:	

PUBLIC ELEMENTARY AND SECONDARY
EDUCATION REVENUES FROM ALL SOURCES

I. REVENUE FROM LOCAL SOURCES	AMOUNT (omit cents)
a. Property Tax (1110) [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]	$ _____
b. Non-property Tax (1120-1190) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include dependent district's non-property taxes here.]	$ _____
c. Other Local Government Units-Property Tax (1210) [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]	$ _____
d. Other Local Government Units-Non-property Tax (1220-1290) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Include dependent district's non-property taxes here.]	$ _____
e. Tuition From Individuals (1310) [Include tuition from individuals only.]	$ _____
f. Tuition From Other LEA's Within The State (1320) [Include tuition from other LEA's within the State only.]	$ _____
g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]	$ _____
h. Transportation fees from other LEA's Within the State (1420) [Include transportation fees from other LEA's within the State only.]	$ _____
i. Earnings on Investments (1500 - 1540) [Include interest on investments, dividends on investments, gains or losses on sale of investments, earnings on investment in real property.]	$ _____
j. Food Service (excluding federal reimbursements) (1600 - 1630) [Include daily sales for reimbursable programs, school lunch programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions. Federal reimbursements should appear under 4500.]	$ _____

I. REVENUE FROM LOCAL SOURCES

	AMOUNT (omit cents)
k. Student Activities (1700 - 1790) [Include admissions, bookstore sales, student organization membership dues & fees, student fees, and other student activity income.]	$ _____
l. Other Revenue from Local Sources (1330-1340, 1430-1440, 1800, 1900 - 1990; *not* 1940) [Include tuition from other LEA's outside the State, and tuition from other sources. Include transportation fees from other LEA's outside the State, and transportation fees from other sources. Include revenues from community service activities operated by an LEA. Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEA's, other local governmental units, other funds, and miscellaneous.]	$ _____
m. Textbook Revenues (1940) [Include textbook sales and rentals.]	$ _____
n. Summer School Revenue [Include tuition from students, other LEA's, fees and charges.]	$ _____
Local Sources of Revenue Subtotal (1000) [EXCLUDE tuition from other LEA's within the State (1320) and transportation fees from other LEA's within the State (1420). Sum a-e, g, i-n.]	$ _____

II. REVENUE FROM INTERMEDIATE SOURCES (2000)

[Include all revenues that can be used for any legal purpose desired by an ISA without restriction.
Include revenues that must be used for a categorical or restricted purpose.
Include revenues to an ISA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation.
Include payments to pension fund by other governmental jurisdiction for the benefit of the ISA, contributions of equipment and supplies, and contributions to fixed assets.]

$ _____

III. REVENUE FROM STATE SOURCES (3000)

[Include all revenues that can be used for any legal purpose desired by an LEA without restriction.
Include revenues that must be used for a categorical or specific purpose.
Include revenues to an LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation.
Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]

$ _____

IV. REVENUE FROM FEDERAL SOURCES

	AMOUNT (omit cents)
a. Grants-in-Aid Direct from the Federal Government (4100, 4300) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all direct revenue grants to the LEA which must be used for a categorical or specific purpose.]	$ _____
b. Grants-in-Aid from the Federal Government Through the State (4200, 4500) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all revenues through the State as grants to the LEA which must be used for a categorical or specific purpose. Federal reimbursements for food service should appear here.]	$ _____
c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700) [Include all revenue grants through an intermediate agency to the LEA.]	$ _____
d. Other Revenue from Federal Sources (4800, 4900) [Include revenues to an LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation. Include payments made by the Federal Government for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets, and foods donated by the Federal Government to the LEA.]	$ _____
Federal Sources of Revenue Subtotal (4000)	$ _____

V. OTHER SOURCES OF REVENUE (5000)

[Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by State law.
Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gain on sale of fixed assets here, but in 1900.]

$ _____

Total Revenue from All Sources

[Should agree with sum of subtotals I, II, III, and IV. DO NOT include other sources of revenue (5000)]

$ _____

PUBLIC ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

I. INSTRUCTION (1000)[1]	AMOUNT (omit cents)
1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	$ _____
2. Employee benefits (200) [Include amounts paid by the LEA in behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	$ _____
3. Purchased services (300-500; *exclude* 560) [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff and per diem expenses. Exclude tuition (560).]	$ _____
4. Tuition (562, 563, 569) [Include tuition to other LEA's outside the State, tuition to private schools, and other tuition. Exclude (561).]	$ _____
5. Tuition to Other LEA's Within the State (561)	$ _____
6. Supplies (600) [Include items that are consumed, worn out or deteriorated through use. Examples include classroom teaching supplies, audiovisual supplies, books and periodicals. Do not include energy expenditures.]	$ _____
7. Property (700) [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.]	$ _____
8. Other (800) [Include dues and fees paid by LEA's on behalf of instructional staff for membership in professional or other organizations.]	$ _____
Instruction Expenditures Subtotal (1000) [**DO NOT** include tuition to other LEA's within the State (561) or Property (700) in this subtotal.]	$ _____

1 Include only regular and part-time teachers, teachers aides, homebound teachers, hospital-based teachers, substitute teachers and teachers on sabbatical leave. If prorated amount and FTE are not available, also include teaching school nurses, teaching librarians, and teaching departmental chairpersons.

II. SUPPORT SERVICES (2000) [See instructions for a more detailed listing under each Support Services function and object.]	AMOUNT (omit cents) Students[2] (2100)	Instructional Staff[3] (2200)	General Administration[4] (2300)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: include salaries only for staff in footnote 2 $ _____	Note: include salaries only for staff in footnote 3 $ _____	Note: include salaries only for staff in footnote 4 $ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: include employee benefits only for staff in footnote 2 $ _____	Note: include employee benefits only for staff in footnote 3 $ _____	Note: include employee benefits only for staff in footnote 4 $ _____
3. Purchased services (300-500) [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instuctional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.]	Note: only include 3a here $ _____	Note: only include 3b here $ _____	Note: only include 3c here $ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.]	$ _____	$ _____	$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	$ _____	$ _____	$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	$ _____	$ _____	$ _____
Support Services Expenditures Subtotal (2100-2300) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	subtotal 2100 $ _____	subtotal 2200 $ _____	subtotal 2300 $ _____

2 Include only staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.

3 Include only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff and staff engaged in the development of computer-assisted instruction.

4 Include only board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, and the superintendent.

II. SUPPORT SERVICES (2000)
[See instructions for a more detailed listing under each Support Services function and object.]

	AMOUNT (omit cents)		
	School Administration[5] (2400)	Operations and Maintenance[6] (2600)	Student Transportation[7] (2700)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: include salaries only for staff in footnote 5 $ _____	Note: include salaries only for staff in footnote 6 $ _____	Note: include salaries only for staff in footnote 7 $ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: include employee benefits only for staff in footnote 5 $ _____	Note: include employee benefits only for staff in footnote 6 $ _____	Note: include employee benefits only for staff in footnote 7 $ _____
3. Purchased services (300-500) [a.) Include the services of consultants, school scheduling firms, and administrative staff inservice training. b.) Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c.) Include the services of student busing companies and handicapped transportation services.]	Note: only include 3a here $ _____	Note: only include 3b here $ _____	Note: only include 3c here $ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	$ _____	$ _____	$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	$ _____	$ _____	$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	$ _____	$ _____	$ _____
Support Services Expenditures Subtotal (2400-2700) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	subtotal 2400 $ _____	subtotal 2600 $ _____	subtotal 2700 $ _____

5 Include only the staff of the office of the principal (including vice principals and other assistants), department chairpersons and the principal.

6 Include only operations and maintenance supervisor, operation staff (heating, lighting, ventilation, repairing and replacing facilities and equipment), care and upkeep of grounds and equipment staff, vehicle operations and maintenance staff (not student transportation staff) and security services staff.

7 Include only student transportation supervision staff, and staff for vehicle operation, monitoring of students, and vehicle maintenance.

II. SUPPORT SERVICES (2000) [See Instructions for a more detailed listing under each Support Services function and object.]	AMOUNT (omit cents) Other Support Services[8] (2500, 2800, 2900)	Total by object (100, 200, etc.)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: include salaries only for staff in footnote 8 $ _____	$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: include employee benefits only for staff in footnote 8 $ _____	$ _____
3. Purchased services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluation and data processing services. Travel for these staff is also included here.]	$ _____	$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	$ _____	$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, and computers and other equipment.]	$ _____	$ _____
6. Other (800; *exclude* 830) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	$ _____	$ _____
Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	subtotal 2500, 2800, 2900 $ _____	subtotal all support services (2100-2900) $ _____

8 Business support staff (2500) includes the chief business officer, the staff for supervisor of fiscal services, budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating staff. Central support staff (2800) includes planning, research, development, evaluation staff, as well as data processing staff. Other support services (2900) is designated for any support staff not included in the "Other Support" category.

III. Operation of Non-Instructional Services (3000)
[Include food services operations and enterprise operations (LEA bookstore)]

	AMOUNT (omit cents)
a. Food Services Operations (3100) 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	$ _____ $ _____
b. Enterprise Operations (3200) 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	$ _____ $ _____
Operation of Non-Instructional Subtotal (3000) [DO NOT include Community Services (3300) or any Property (700) in this subtotal. Sum a.1. and b.1.]	$ _____

IV. Direct Program Support
[Include expenditures by SEA or State made on behalf of LEA not classified elsewhere.]

	AMOUNT (omit cents)
a. Textbooks for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	$ _____ $ _____
b. Transportation for Public School Children 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	$ _____ $ _____
c. Employee Benefits for Public School Employees 1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700). 2. Property (700) [furniture, fixtures, equipment]	$ _____ $ _____

IV. Direct Program Support

	AMOUNT (omit cents)
d. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]	$ _____
e. Other Direct Program Support for Public School Students (specify program name on dotted line)	
_____	
_____	
1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).	$ _____
2. Property (700) [furniture, fixtures, equipment]	$ _____
Direct Support Subtotal [DO NOT include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1., b.1., c.1. and e.1.]	$ _____

V. Current Expenditures
[Sum subtotals for I. Instruction (1000), II. Support Services (2000), III. Non-instruction (3000) (but not Community Services) and IV. Direct Program Support (but not Private School Student Aid). DO NOT include any Property (700) in this total.]

$ _____

VI. Facilities Acquisition and Construction Services (4000)

	AMOUNT (omit cents)
1. Non-Property Expenditures **(For buildings built and alterations performed by the LEA's own staff.)** [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by the LEA's own staff.]	$ _____
2. Property Expenditures [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon, and Buildings (720), expenditures for acquiring existing buildings.]	$ _____

VI. Facilities Acquisition and Construction Services (4000)

	AMOUNT (omit cents)
3. Equipment [Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]	$ _____

VII. Other Uses (5000)
[Include debt service payments (principal and interest).]

a. Debt Service (5100) [Include only long-term debt service (obligations exceeding one year)].	
1. Interest (830) [Include only long-term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513]	$ _____
2. Redemption of Principal (910)	$ _____
Other Uses Subtotal	$ _____

VIII. Community Services (3300)
[Include expenditures for child care and community swimming pool.]

1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).	$ _____
2. Property (700) [furniture, fixtures, equipment]	$ _____

IX. Direct Cost Programs
[Include here educational expenditures for other than public pre-K through 12 programs not shown above.]

	AMOUNT (omit cents)
a. Non Public School Programs (program #500) [Do not include property (object 700)].	$ _____
b. Adult Education (program #600) [Do not include property (object 700)].	$ _____
c. Community College (program #700) [Do not include property (object 700)].	$ _____
d. Other (specify program name on dotted line)	$ _____

IX. Direct Cost Programs

	AMOUNT (omit cents)
1. Property (700) [Include property from Non-Public School Programs (#500), Adult Education (#600), Community College (#700) and Other.]	$ _____
Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.]	$ _____

X. Property (700)
[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Property Expenditures and Equipment (VI), Community Services (VIII) and Direct Cost Programs (IX).]

$ _____

XI. Total Expenditures for Education
[Sum Current Expenditures (V), Non-Property Expenditures (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]

$ _____

XII. Exclusions from Current Expenditures for purposes of P.L. 100-297

AMOUNT
(omit cents)
(shaded areas need not be completed)

a. Tuition paid by individuals (1310)	obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	obtained from p. 1 (1410)
c. Chapter 1 (ESEA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	$ _____
d. Chapter 1 ESEA carryover expenditures	$ _____
e. Chapter 2 (ECIA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	$ _____
f. Chapter 2 ECIA carryover expenditures	$ _____

AMOUNT
(omit cents)
(shaded areas need not be completed)

XII. Exclusions from Current Expenditures for purposes of P.L. 100-297

g. Food service revenues (1630)	obtained from p. 1 (1630)
h. Student activities revenues (1790)	obtained from p. 1 (1790)
i. Textbook revenues (1940)	obtained from p. 2 (1940)
j. Summer School Revenues	obtained from p. 2
Total Exclusions (sum a..j) (NCES will compute this)	

XIII. Net current expenditure as defined by Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297).
[Subtract Total Exclusions (XII) from Current Expenditures (V)]
(NCES will compute this)

XIV. Average Daily Attendance (ADA) **Use either method A or B**

A. ADA as defined by State Law [Append definition, statutory citation, length of school year and length of school day]	
B. ADA as defined by NCES [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]	

AMOUNT
(omit cents)

XV. State Per Pupil Expenditure to be used, in part, in the calculation of Federal Entitlements for Chapter 1 (ECIA), Impact Aid, Indian Education and other Federal programs.
[Divide XIII by XIV.]
(NCES will compute this)

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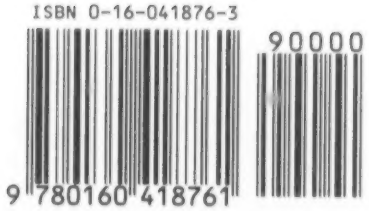

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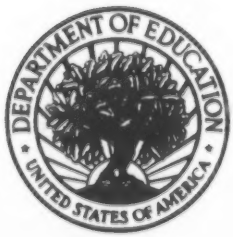

NCES 93-327

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